

## CHAPTER 3 - TAXES AND LICENSES

### DARE COUNTY TAX OFFICE

County Tax Office	Dare Co. Justice Center 962 Marshall C. Collins Dr., Manteo 27959
Michelle Evans, County Tax Collector	475-5954
Greta Skeen, County Tax Assessor	475-5945
Dare County residents pay real estate and personal property taxes to the County for county services and if they live within a town, pay additional property taxes to their town for town services. Citizens in unincorporated areas are taxed by the County for fire protection, certain community centers and trash collection.	
A 1% land transfer tax is divided between the County and the towns.	
A 5% occupancy tax for hotels, motels and rental properties is divided as follows: $\Sigma$ 1% to Dare Co. for beach nourishment and shoreline protection. $\Sigma$ 1% to the Dare Co. Tourism Board. $\Sigma$ 3% divided between county and town governments with 35% of the net amount going to the towns and 65% going to the county. The proceeds must be used for "tourism impacted" services.	
A 1% prepared food and beverage tax and a 1% occupancy tax for hotels, motels, and rental properties enables the Dare Co. Tourism Board to promote year round travel and tourism. Of the total, 25% must be used to alleviate the impact of tourism.	
A state sales tax of 7.75% applies to most goods.	

### NORTH CAROLINA DEPARTMENT OF REVENUE

Regional Office: 2522 S. Croatan Hwy. Suite 1A, Nags Head Mail: P.O. Box 67, Nags Head 27959	480-0709 Fax 480-0483 <a href="http://www.dornc.com">www.dornc.com</a>
Assists taxpayers with NC tax returns. Office hours by appointment only.	

### LICENSES

<b>Auto registration</b> office (NC license plate agency) is located in Island Pharmacy, Chesley Mall (210 Hwy. 64), Manteo 473-3926 Hours: 8:30AM-12:30PM, 1:30PM-5PM weekdays
<b>Drivers Licenses:</b> Division of Motor Vehicles, 517 Budleigh St., Manteo 475-3712 Hours: 8AM- 4:30PM weekdays. Drivers may also register to vote when they get their driver's license. A mobile station is available: $\Sigma$ Hatteras Civic Center, 3 <sup>rd</sup> Thursday of the month
<b>Boat registrations</b> are required for all boats with motors (including trolling motors) and sailboats over 14 ft. Forms can be obtained at marine or tackle shops. For information call NC Wildlife Resources Commission, 800-628-3773, website <a href="http://www.ncwildlife.org">www.ncwildlife.org</a>
<b>Dog licenses</b> are renewable Jan. 1 of each year at the Dare Co. Animal Shelter or Satellite County Office in KDH or Buxton. Proof of rabies vaccination is required. Kill Devil Hills requires a town license. Animals are required to wear tags at all times.
<b>Hunting and fishing licenses</b> are required. NC residents can order by calling toll-free 888-248-6834 or 888-629-4535, Mon.-Fri. 8AM-5PM, with payment by Visa or Master Charge only. Licenses are also available at stores that sell sporting equipment, at some general stores in hunting and fishing areas, and through the internet. For information call NC Wildlife Resources Commission, 888-629-4535, website <a href="http://www.ncwildlife.org">www.ncwildlife.org</a>
<b>Recreational saltwater fishing licenses</b> are required. For information on saltwater fishing, call NC Dept. of Health and Natural Resources, Division of Marine Fisheries, 252-473-1233, 252-473-5734 or 800-682-2632, website <a href="http://www.ncfisheries.net">www.ncfisheries.net</a> . A Recreational Commercial Gear License is

required for residents only for gill net fishing, shrimping, or crabbing. Catch is not to be commercially sold. This license is available at Marine Fisheries, 604 Harbor Rd., Wanchese, 473-1233.

**Marriage licenses** can be obtained from the Register of Deeds in the Dare Co. Justice Center, 962 Marshall C. Collins Dr., Manteo, 475-5970. Hours: Mon.-Fri. 8:30AM-4:30PM