

COULD YOU QUALIFY FOR PROPERTY TAX RELIEF ON YOUR RESIDENCE?

If you can answer yes to the following questions, please review the information inside for details:

- Are you a North Carolina resident?
- Is your name on the deed or title to your primary residence in North Carolina?
- Are you 65 years of age or older, or permanently and totally disabled?
- Are you an honorably discharged veteran who has a 100% total and permanent disability that is service connected, regardless of age or income?



Mecklenburg County Assessor's Office Real Property

**3205 Freedom Drive, Suite 3500
Charlotte, NC 28208**

**PO Box 31127
Charlotte, NC 28231**

www.MeckNC.gov/AssessorsOffice
Direct Phone: 980-314-4226
RPEmail@MeckNC.gov

MECKLENBURG COUNTY Elderly or Disabled Property Tax Homestead Exclusions



**For Elderly, Totally and Permanently
Disabled Home Owners and Veterans**

PROPERTY TAX RELIEF

Qualifying owners must apply with the Assessor's Office between January 1 and June 1.

ELDERLY OR DISABLED PROPERTY TAX HOMESTEAD EXCLUSIONS

North Carolina allows elderly or disabled homestead exclusions for qualifying individuals. If you qualify, you may receive an exclusion of either \$25,000 or 50% of the taxable value of your residence (whichever is greater). To qualify, the following requirements must be met:

REQUIREMENTS

- The applicant's name must be on the deed or title to the residence as of January 1.
- An owner can apply for an exclusion for their primary residence only.

A qualifying owner is an owner who meets all of the following requirements as of January 1 of the year for which the exclusion is claimed:

1. Is a North Carolina resident.
2. Is at least 65 years of age or totally and permanently disabled. Total and permanent disability is a disability that substantially hinders a person from obtaining gainful employment.

Disabled applicants must provide proof of disability in the form of a certificate from a physician licensed to practice medicine in North Carolina or from a government agency authorized to determine qualification for disability benefits.
3. Has income for the preceding calendar year of **NOT MORE THAN THE INCOME ELIGIBILITY LIMIT**.^{*} The NC Department of Revenue determines the amount of this limit annually based on a cost-of-living adjustment. Applicants may call or e-mail the Assessor's Office for the current limit; it is also listed on our website: MeckNC.gov/AssessorsOffice.

PROPERTY TAX DEFERRAL FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED ("CIRCUIT BREAKER")

This program is available instead of the Homestead Exclusion for elderly or disabled homeowners whose income does not exceed 150% of the INCOME ELIGIBILITY LIMIT for the Homestead Exclusion. To qualify for this deferral of taxes, the applicant must meet the following requirements:

- Meet the requirements as stated in the Homestead Exclusion for age or disability.
- Must have owned and occupied the property as the owner's permanent legal residence for five (5) years.
- Must be a North Carolina resident.
- Has income for the preceding calendar year of not more than 150% of the income eligibility limit for the Homestead Exclusion.^{*}
- Whereas the Homestead Exclusion reduces taxes owed for a given year, this option only defers payment of the portion of taxes that exceed a limit based on income.
- A new application is required annually.

DISABLED VETERANS HOMESTEAD EXCLUSIONS

North Carolina excludes from property taxes the first \$45,000 of assessed value for specific real property or manufactured home which is occupied as a permanent residence by a qualifying owner.

Applicants for this exclusion must meet the following requirements, regardless of age or income:

- As of January 1, you must be an honorably discharged veteran, or the unmarried surviving spouse, who has a 100% total and permanent disability that is service connected.
- You must have certification from the US Department of Veterans Affairs, or another federal agency, of the permanent total disability that is service-connected.
- There is no age or income requirement.

OTHER REQUIREMENTS

- All owners of the property must apply and elect to defer the applicable portion of their taxes.
- **INCOME DETERMINATION**
Documentation verifying income is required. For married applicants residing with their spouses, the income from both spouses must be included, whether or not the property is in both names.

^{*}Annual INCOME ELIGIBILITY LIMIT changes every year. Please contact 980-314-4226 or visit our website at MeckNC.gov/AssessorsOffice to obtain the specific income amount applicable.

YOU MAY RECEIVE AN APPLICATION:

- Within Mecklenburg County, call 311; outside the county, call 704-336-7600.
- Information, direct phone: 980-314-4226.
- E-mail your request to: RPEmail@MeckNC.gov
- Forms are available online at MeckNC.gov/AssessorsOffice between January 1 and June 1 on the Assessor's Office Home Page.
- You may pick up an application at our office: Valerie C Woodard, 3205 Freedom Drive, Suite 3500, Charlotte, NC 28208

