



HOMESTEAD EXCLUSION FOR DISABLED VETERANS

Administered Under N.C.G.S. 105-277.1C

Exclusion:

A permanent residence owned and occupied by an owner who is a North Carolina resident and who is an honorably discharged disabled veteran **or** the surviving spouse (that has not remarried) of an honorably discharged disabled veteran is designated a special class of property. The first \$45,000 of appraised value of the residence is excluded from taxation. The residence may include the dwelling and up to one (1) acre of land.

- A Disabled Veteran is defined as a veteran who, as of January 1, has a permanent and total (100%) disability that is service-connected **or** receives benefits for specially adapted housing under 38 U.S.C. 2101.

- This exclusion is only available to veterans who have been Honorably Discharged.

- Disability and discharge status must be proven with a Certification for Disabled Veteran's Property Tax Exclusion (NCDVA-9).

- Age requirement: NONE

- Income requirement: NONE

To Apply For This Benefit:

- 1. Obtain Certification for Disabled Veteran's Property Tax Exclusion (NCDVA-9). Contact Veteran Services to request this certification.**

- 2. Submit Application For Property Tax Relief (AV-9).**

Application must be completed in the County Assessor's Office by June 1st. Application must be accompanied by form (NCDVA-9), properly certified by the U.S. Department of Veterans Affairs.

For additional information call the Macon County Assessor's Office at (828) 349-2181 OR Veteran Services at (828) 349-2151.