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TAX RELIEF

Certain homeowners may qualify for one of these three programs offering property tax relief in the state.

1. LOW-INCOME HOMESTEAD EXCLUSION

North Carolina allows low-income homestead exclusions for qualifying individuals. Qualifying owners must apply with the Assessor's Office between January 1 and June 1. If you qualify, you can receive an exclusion of either \$25,000, or 50% (whichever is greater) of the **taxable value** of your residence. The taxable value is determined as of January 1 of the year for which the exclusion is claimed. Requirements:

- The applicant's name must be on the deed or title to the residence.
- The residence must be the applicant's primary residence.
- The applicant must be:
 1. A North Carolina resident.
 2. 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.
 3. If claiming disability, must provide proof of disability in the form of a certificate from a physician licensed to practice medicine in North Carolina or from a governmental agency authorized to determine qualification for disability benefits.
 4. Meet the combined spousal income eligibility limit*, whether or not both spouses are on the title. Income determination is described below.

2. DISABLED VETERANS HOMESTEAD EXCLUSION

North Carolina excludes from property taxes the first \$45,000 of assessed value for specific real property or a 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:

- Be an honorably discharged veteran who has a 100% total and permanent disability that is service-connected or be the unmarried surviving spouse of a qualifying veteran.
- Be certified by the U.S Department of Veterans Affairs of the permanent total disability that is service-connected.
- Be a qualifying veteran with specially adapted housing per 38 U.S.C. 101.
- There is no age or income requirement.

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

This program is available instead of Homestead Exclusion for elderly or disabled homeowners whose income does not exceed 150% of the income eligibility limit* for the Homestead Exclusion.

As of January 1 of the year for which the deferral is claimed, the applicant must:

- 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.
- For married applicants residing with their spouses, include the income from both spouses, whether or not the property is in both names.

Other Requirements:

- All owners of the property must apply and elect to defer the applicable portion of their taxes.
- A new application is required annually.

Unlike the exclusion, which reduces taxes owed (by excluding part of the value on which

the tax is based), deferral postpones (defers) paying a portion of taxes due in one year to some future time, such as: sale of the property, the property no longer being the applicant's primary residence, or the death of the applicant with no surviving spouse.

INCOME DETERMINATION - for Low Income Homestead Exclusion or Property Tax Deferral

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.

Income from EVERY source must be listed on the application, with the exception of gifts or inheritances received from a spouse, lineal (direct) ancestor, or lineal descendant. Examples of income include but are not limited to disability payments, IRA distributions, pensions and annuities, social security benefits, capital gains, and veteran benefits. More information on reporting income is included in the cover letter sent with Tax Relief Application Packets. These packets will be made available after January 1 for the 2012 tax year.

***Annual Income Eligibility Limit** is set every year by the NC Department of Revenue. The limit for 2012 is \$27,100 for income received from all sources during the calendar year 2011. This limit establishes the ceiling for the Low-Income Homestead Exclusion (option 1 above). It further establishes the ceiling for the Circuit Breaker deferral of taxes (option 3 above), where income cannot exceed 150% (\$40,650) of this limit. Please contact 704-336-6348 or visit us in our office if you have questions concerning how this applies to your situation.

IMPORTANT!

In order to receive relief for 2012 property taxes, applications must be filed (received or postmarked) by June 1, 2012 as provided under North Carolina statute. You may call for further assistance.

More information:

Applications: Applications are available by calling 311, or by selecting the online application form.

Mail: Completed applications should be returned to
Mecklenburg County
Exemptions
P. O. Box 31127
Charlotte, NC 28231

Call: Within Mecklenburg County - 311
Outside of Mecklenburg County - 704-336-7600

Visit: Account Services Division of
Mecklenburg County Assessor's Office
Bob Walton Plaza
700 E Stonewall St, Suite 103
Charlotte, NC 28202

E-mail: RPEmail@mecklenburgcountync.gov

OTHER SERVICES FOR SENIORS

Charlotte Auto Fee Reduction

Charlotte residents who qualify for the Homestead Exclusion may also apply for a reduction in the Auto Fee for their vehicles: [Charlotte Auto Fee Reduction Application](#).

Just 1 Call

Mecklenburg County provides a *Just 1 Call* service for senior adults, in partnership with the United Way of the Central Carolinas. Citizens can go to the Website or call one number to find out what services are available to them, both through the County and through other service providers like United Way. Call 704-432-1111, or click on the logo below.

