

## COVID-19 Updates, Testing and Vaccines

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# Circuit Breaker Program

*Property Tax Deferment for qualifying Senior Residents and persons permanently disabled.*

North Carolina General Statute §105-277.1(b) ([https://www.ncleg.net/EnactedLegislation/Statutes/PDF/BySection/Chapter\\_105/GS\\_105-277.1B.pdf](https://www.ncleg.net/EnactedLegislation/Statutes/PDF/BySection/Chapter_105/GS_105-277.1B.pdf)) "Property Tax Homestead Circuit Breaker Deferment" allows residents to defer a portion of the property taxes on the appraised value of a permanent residence owned and occupied by a North Carolina resident.

## Requirements

- Property must be owned & occupied at least 5 years by a North Carolina Resident who is at least 65 years of age or totally & permanently disabled.
- If the owner's income is **\$31,900 or less**, then the portion of property taxes imposed on the residence that exceeds 4% of the owner's income may be deferred.
- If the owner's income is more than **\$31,900** but less than or equal to **\$47,850**, then the portion of the property taxes on the residence that exceeds **5% percent** of the owner's income may be deferred.
- Multiple owners of a permanent residence must all qualify for the circuit breaker before a deferment of taxes will be allowed.

## Program Details

The deferred taxes become a lien on the residence and the most recent three years of deferred taxes preceding a disqualifying event become due with interest upon one of the following disqualifying events:

1. the owner transfers the residence;
2. the owner dies;
3. the owner ceases to use the property as a permanent residence.

**You must apply for the opportunity to defer property taxes each and every year that you wish to defer taxes. Applications must be made prior to June 1 of the year for which exemption is desired.**

**NOTE:**An owner who qualifies for both the property tax homestead exclusion (relief-[programs.aspx#sec-exclusion](#)) and the property tax homestead circuit breaker may elect to take only one of these forms of property tax relief.



**Circuit Breaker**  
Application

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**CIRCUIT BREAKER APPLICATION**  
(/common/tax/circuit-breaker-application.pdf)



**Doctor's Disability Verification**  
Form

**DOCTOR'S DISABILITY VERIFICATION FORM**  
(<https://files.nc.gov/ncdor/documents/forms/av9a.pdf>)



# Locate & Contact

*Tax Assessment - Exemptions*

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## Contact

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### **Real Estate Assessment**

P: (Phone) (828) 250-4940 (tel:+18282504940)

### **Land Records**

P: (Phone) (828) 250-4970 (tel:+18282504970)

### **Tax Exemptions**

P: (Phone) (828) 250-4915 (tel:+18282504915)

### **Tax Assessment**

155 Hilliard Avenue  
Asheville, NC 28801

 **Find Parking** (</transparency/buncombe-government/public-parking.aspx>)

## Mailing Address

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### **Tax Assessment**

155 Hilliard Avenue  
Asheville, NC 28801

## Hours of Operation

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Monday - Friday  
8:00 a.m. to 5:00 p.m.

 Email Us

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**Verification:**

**NOTE:** Free limited parking is available at 155 Hilliard Avenue.

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