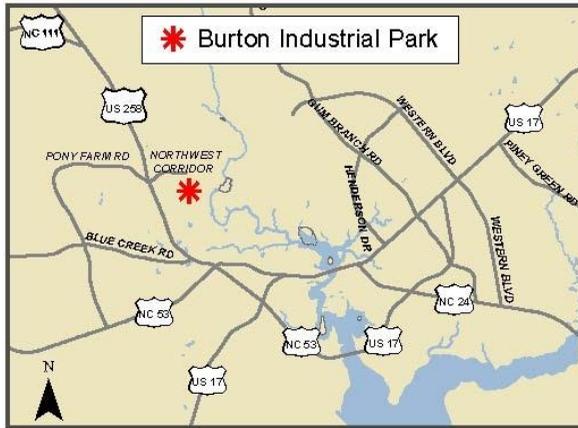


**ONSLow COUNTY TAX OFFICE**  
**234 Northwest Corridor Blvd**  
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**Phone: 910-989-2201**

# PROPERTY TAX RELIEF PROGRAMS For 2021



- **Disabled Veteran Exclusion**
- **Elderly or Disabled Exclusion**
- **Homestead Circuit Breaker**

**Onslow County Tax Office**  
**Listings Division**

**Phone: (910)989-2201**

## Disabled Veteran Property Tax Exclusion

### Eligibility Requirements

- Must be permanent residence owned and occupied by a disabled veteran who is
  - a. Honorably Discharged or Discharged Under Honorable Conditions **or**
  - b. Unmarried surviving spouse (never having remarried) of an honorably discharged disabled veteran, or
    1. Spouse of a veteran who died while on active duty and the death was the result of a service-connected condition.
    2. Spouse of a veteran who dies after discharge due to a service-connected condition that did not rise to the level of permanent and total disability.
- No age requirement
- No income requirement
- Assessment reduction = First \$45,000 of value
- Ownership is determined as of January 1<sup>st</sup>

### Application Requirements

- Requires one-time application
- **Deadline to submit applications for the Disabled Veterans Exclusion is June 1<sup>st</sup>**

### Definition of Disabled Veteran

- Veteran who as of January 1 has a permanent and total service-connected disability **or** received benefits for specially adapted housing under 38 U.S.C. 2101

### Proof of Discharge Status and Disability

- Veteran or surviving spouse must provide form NCDVA-9, certified by USDVA
- For specially adapted housing, veteran should be able to provide a letter from the VA

Application (Form AV-9) and VA Certification for Property Tax Exclusion (Form NCDVA-9) may be obtained at the Tax Office or by downloading them from the county website,

[www.onslowcountync.gov/tax](http://www.onslowcountync.gov/tax)

## PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

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North Carolina excludes from property taxes the greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner.

For example, if you qualify and own a home valued at \$200,000 you would pay taxes on a value of \$100,000.

A qualifying owner is one who meets all of the following requirements as of January 1<sup>st</sup> preceding the taxable year for which the benefit is claimed.

- You must be at least 65 years of age **or** permanently disabled
- Have an income for the preceding calendar year of not more than \$31,500. This includes all income, such as Social Security, V. A. Benefits etc. for both husband and wife. It is the total family income.
- You must be a NC resident
- Ownership is determined as of January 1<sup>st</sup>

Income is defined as all monies received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouse, the income of both must be included, whether or not the property is in both names.

## Homestead Circuit Breaker

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### Ownership Requirements

- You must be 65 years of age **or** totally and permanently disabled
- You must have owned and occupied property as the owner's permanent legal residence for five (5) years
- Must be a NC resident
- Ownership is determined as of January 1<sup>st</sup>
- Income cannot exceed 150% of Income Eligibility Limit for the Elderly/Disabled Exclusion

### Tax Limitation

- If the income is \$31,500 or less, taxes are limited to 4% of income
- If income is greater than \$31,500 but not more than \$47,250, taxes are limited to 5% of income

### Deferred Taxes

- Calculated taxes which exceed the 4% or 5% limit are deferred taxes
- Deferred taxes are a lien on the property
- Interest accrues on deferred taxes as if they had been payable on the original due dates
- Upon a disqualifying event, the last 3 years of deferred taxes preceding the current tax year become due and payable. *Exception:* when deferred taxes become due and payable as a result of the death of the owner, they become delinquent on the first day of the ninth month following the date of death

### Disqualifying Events Which Trigger Payment

- Death of the owner
- Transfer of the property
- Owner ceases to use the property as a permanent residence

### Disqualifying Events-Exceptions

- Death is not a disqualifying event if ownership passes to a co-owner or spouse
- Transfer is not a disqualifying event if title passes to a co-owner, or to a spouse as a result of divorce proceeding

### Application

Annual applications are required for the circuit breaker program because income must be verified every year

### Notice of Deferred Taxes

The Tax Collector will notify each owner by September 1<sup>st</sup> each year of the accumulated sum of deferred taxes and interest

***THE DEADLINE  
TO SUBMIT  
APPLICATIONS  
FOR THE  
ELDERLY/DISABLED  
& CIRCUIT BREAKER  
IS JUNE 1<sup>st</sup>.***

Applications may be obtained at the Tax Office or by downloading them from the county website, [www.onslowcountync.gov/tax](http://www.onslowcountync.gov/tax)