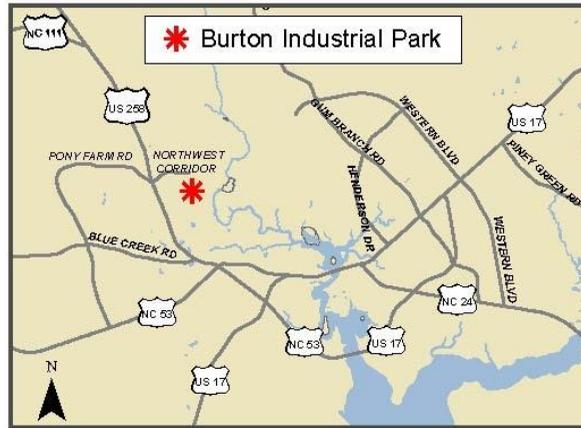


ONSLow COUNTY TAX OFFICE
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PROPERTY TAX RELIEF PROGRAMS For 2017



- **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

Application Requirements

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

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

PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

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 \$500,000 you would pay taxes on a value of \$250,000.

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

1. You must be at least 65 years of age **or** permanently disabled.
2. Have an income for the preceding calendar year of not more than \$29,500. This includes all income, such as Social Security, V. A. Benefits etc. for both husband and wife. It is the total family income.
3. You must be a NC resident.

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

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
- Income can not exceed 150% of Income Eligibility Limit for the Elderly/Disabled Exclusion

Tax Limitation

- If the income is \$29,500 or less, taxes are limited to 4% of income
- If income is greater than \$29,500 but not more than \$44,250, 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 1st each year of the accumulated sum of deferred taxes and interest

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

Applications may be obtained at the Tax Office or by downloading them from the county website, www.onslowcountync.gov/tax