

LAW
MACHINERY ACT OF N.C.
N.C. GENERAL STATUTE
105 - 277.1C

YOUR PERMANENT RESIDENCE INCLUDES YOUR DWELLING PLUS RELATED IMPROVEMENTS AND UP TO 1 ACRE OF LAND. A DWELLING CAN BE A SINGLE FAMILY HOUSE, A CONDO OR A MANUFACTURED HOME.

PROOF OF DISABILITY MUST BE IN THE FORM OF A CERTIFICATE OR LETTER FROM THE VETERANS ADMINISTRATION.

SOCIAL SECURITY NUMBER INFORMATION IS MANDATORY AND WILL BE USED TO ESTABLISH THE IDENTIFICATION OF THE APPLICANT, {42 U.S.C. Section 405(c)(2)(C)(i)}.

AN OWNER WHO RECEIVES THIS EXCLUSION **MAY NOT** RECEIVE OTHER PROPERTY TAX RELIEF. {GS 105-277.1(a)}

TEMPORARY
ABSENCE

A QUALIFIED OWNER DOES NOT LOSE THE BENEFIT OF THIS EXCLUSION BECAUSE OF A TEMPORARY ABSENCE FROM THEIR PERMANENT RESIDENCE FOR REASONS OF HEALTH, OR BECAUSE OF AN EXTENDED ABSENCE WHILE CONFINED TO A REST HOME OR NURSING HOME, SO LONG AS THE RESIDENCE IS UNOCCUPIED OR OCCUPIED BY THE OWNER'S SPOUSE OR OTHER DEPENDENT.

PERSON



COUNTY

MAILING ADDRESS:

PERSON COUNTY TAX ASSESSOR
PO BOX 1116
ROXBORO, NC 27573

PHYSICAL ADDRESS:

PERSON COUNTY TAX OFFICE
13 ABBITT ST
ROXBORO, NC 27573

TELEPHONE NUMBERS:

336-597-1721 ext 2506

FAX NUMBER:

336-322-8621

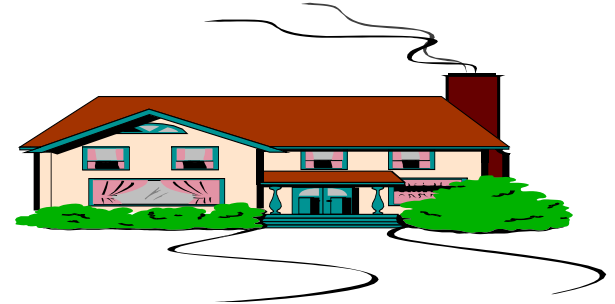
INTERNET ADDRESS:

www.personcountync.gov

2024
DISABLED
VETERANS
EXCLUSION



PERSON COUNTY



PROPERTY TAX RELIEF FOR
VETERANS WITH A
PERMANENT TOTAL
DISABILITY THAT IS
SERVICE-CONNECTED



DISABLED VETERAN EXCLUSION

- ❑ A PERMANENT RESIDENCE OWNED AND OCCUPIED BY AN OWNER WHO IS A NC RESIDENT AND WHO IS AN HONORABLY DISCHARGED DISABLED VETERAN OR THE UNMARRIED SURVIVING SPOUSE 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.**
- ❑ AN OWNER WHO RECEIVES THIS EXCLUSION MAY NOT RECEIVE OTHER PROPERTY TAX RELIEF. {GS 105-277.1(a)}
- ❑ NO AGE REQUIREMENT.
- ❑ NO INCOME REQUIREMENT.
- ❑ ONE-TIME APPLICATION REQUIRED.
- ❑ APPLICATIONS MAY BE TIMELY FILED UP TO AND THROUGH JUNE 1.

VETERAN'S DISABILITY CERTIFICATION DEFINED

A CERTIFICATION BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR ANOTHER FEDERAL AGENCY THAT A VETERAN HAS A PERMANENT TOTAL DISABILITY THAT IS SERVICE-CONNECTED (NCDVA-9).

HONORABLY DISCHARGED

THE DISABLED VETERAN EXCLUSION IS ONLY FOR THOSE VETERANS WHO HAVE BEEN **HONORABLY DISCHARGED.** THE VETERAN SHOULD PROVIDE PROOF BY SUBMITTING A COPY OF THEIR HONORABLE DISCHARGE CERTIFICATE (DD-214) OR SIMILAR EVIDENCE (NCDVA-9).



PERMANENT RESIDENCE OWNERS THAT CAN QUALIFY

- ❑ HONORABLY DISCHARGED VETERAN WITH A PERMANENT TOTAL DISABILITY THAT IS SERVICE CONNECTED OR RECEIVES OR HAS RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING UNDER 38 U.S.C.2101.
- ❑ UNMARRIED SURVIVING SPOUSE (NEVER REMARRIED) OF EITHER:
 - (1) AN HONORABLY DISCHARGED DISABLED VETERAN,
 - (2) AN HONORABLY DISCHARGED VETERAN WHO DIED AS A RESULT OF A SERVICE-CONNECTED CONDITION,
 - (3) A SERVICE-MEMBER WHO DIED FROM A SERVICE-CONNECTED CONDITION IN THE LINE OF DUTY AND NOT AS A RESULT OF WILLFUL MISCONDUCT, OR
 - 4) AN HONORABLY DISCHARGED DISABLED VETERAN WHO HAD RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING. [2010] G.S. 105-277.1C

VETERAN DEFINED

A VETERAN OF ANY BRANCH OF THE ARMED FORCES OF THE UNITED STATES.



PROOF OF DISABILITY

FOR PROOF OF DISABILITY, THE VETERAN SHOULD BE ABLE TO PROVIDE ONE OF THESE LETTERS SERVING AS A VETERAN'S DISABILITY CERTIFICATION:

STATE OF NC CERTIFICATION FOR DISABLED VETERAN'S PROPERTY TAX EXCLUSION. (NCDVA-9)

OR

AWARD LETTER—VA LETTER GIVEN TO VETERAN WHEN DISABILITY DETERMINATION IS MADE.

OR

VA RESPONSE LETTER TO THE REQUEST FROM A VETERAN FOR CERTIFICATION.

**VA MUST USE THE TERMS
"PERMANENT & TOTAL."**

PROOF OF SPECIALLY ADAPTED HOUSING

THE VETERAN SHOULD PROVIDE WRITTEN PROOF THAT BENEFITS WERE RECEIVED UNDER 38 U.S.C. 2101 FOR SPECIALLY ADAPTED HOUSING.

OR

STATE OF NC CERTIFICATION FOR DISABLED VETERAN'S PROPERTY TAX EXCLUSION. (NCDVA-9)