

LAW

MACHINERY ACT OF NORTH CAROLINA
NORTH CAROLINA GENERAL STATUTE
105 - 277.1

THE EXCLUSION AMOUNT IS THE **GREATER OF \$25,000 OR 50%** OF THE APPRAISED VALUE OF THE HOME AND UP TO ONE (1) ACRE OF LAND.

AN APPLICATION FOR THE EXCLUSION SHOULD BE FILED DURING THE REGULAR LISTING PERIOD (JANUARY 1 - 31), HOWEVER IT MAY BE FILED AND ACCEPTED AT ANY TIME UP TO JUNE 1.

WHEN PROPERTY IS OWNED BY TWO OR MORE PERSONS AND ONE OR MORE OF THEM QUALIFIES FOR THIS EXCLUSION, EACH OWNER MUST APPLY SEPARATELY FOR THEIR SHARE OF THE EXCLUSION. HUSBAND AND WIFE ARE ON THE SAME APPLICATION.

PROOF OF DISABILITY MUST BE IN THE FORM OF A CERTIFICATE FROM A PHYSICIAN LICENSED TO PRACTICE MEDICINE IN NORTH CAROLINA OR FROM A GOVERNMENT AGENCY AUTHORIZED TO DETERMINE DISABILITY.

A DISABILITY LETTER FROM THE SOCIAL SECURITY ADMINISTRATION CANNOT BE ACCEPTED AS PROOF OF DISABILITY, UNLESS THE LETTER MEETS THE STATUTORY REQUIREMENTS.

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)}.

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:

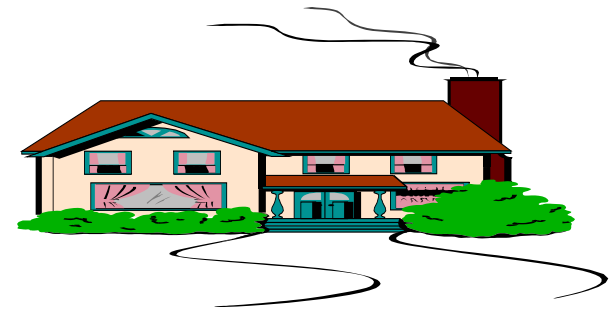
www.personcountync.gov

2024

ELDERLY OR DISABLED EXCLUSION



PERSON COUNTY



PROPERTY TAX RELIEF FOR ELDERLY OR PERMANENTLY DISABLED PERSONS

WHO QUALIFIES

1. A NORTH CAROLINA RESIDENT
AND

2. AT LEAST 65 YEARS OF AGE ON OR BEFORE JANUARY 1 OF CURRENT YEAR

OR

3. TOTALLY AND PERMANENTLY DISABLED ON OR BEFORE JANUARY 1 OF CURRENT YEAR

AND

4. OWN AND OCCUPY A PERMANENT RESIDENCE ON OR BEFORE JANUARY 1 OF CURRENT YEAR

AND

5. **2024 APPLICANTS:**
2023 INCOME CAN'T EXCEED \$36,700

INCOME EXAMPLES:

WAGES - SOCIAL SECURITY - DISABILITY - SSI -
VA BENEFITS - PENSIONS - ANNUITIES - INTEREST -
DIVIDENDS- IRA DISTRIBUTIONS -
401K & 457 DISTRIBUTIONS -
WORKER'S COMPENSATION - ALIMONY- A.F.D.C.-
FOSTER CARE PAYMENTS - UNEMPLOYMENT -
RENTAL, BUSINESS, FARM & GAMBLING INCOME-
RAILROAD RETIREMENT - CAPITAL GAIN.....ETC.

DEFINITIONS

1. YOU MUST LIVE IN NORTH CAROLINA.

2. YOU MUST BE 65 YEARS OF AGE OR OLDER ON OR BEFORE JANUARY 1 OF CURRENT YEAR.

3. A PERSON IS TOTALLY AND PERMANENTLY DISABLED IF THE PERSON HAS A PHYSICAL OR MENTAL IMPAIRMENT THAT SUBSTANTIALLY PRECLUDES THEM FROM OBTAINING GAINFUL EMPLOYMENT AND THE PERMANENT DISABILITY IS REASONABLY CERTAIN TO CONTINUE WITHOUT IMPROVEMENT THROUGH OUT THEIR LIFE.

4. A PERSON'S LEGAL RESIDENCE. IT INCLUDES THE DWELLING, THE DWELLING SITE (NOT TO EXCEED ONE (1) ACRE OF LAND) AND RELATED IMPROVEMENTS.
A RESIDENCE IS A HOUSE, CONDO OR MANUFACTURED HOME.

5. INCOME CONSISTS OF **ALL** MONEY RECEIVED FROM EVERY SOURCE **EXCEPT** GIFTS OR INHERITANCES. FOR MARRIED APPLICANTS RESIDING WITH THEIR SPOUSES, THE INCOME OF BOTH SPOUSES MUST BE INCLUDED, WHETHER OR NOT THE PROPERTY IS IN BOTH NAMES.

PROOF OF INCOME IS REQUIRED!

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.



REMOVAL OF EXCLUSION BECAUSE OF SALE OR DEATH

IF THE SALE OF YOUR RESIDENCE OR DEATH OCCURS BETWEEN JANUARY 1 AND JULY 1 OF THE CURRENT YEAR, THE EXCLUSION WILL BE REMOVED FOR CURRENT TAX YEAR.

IF THE SALE OF YOUR RESIDENCE OR DEATH OCCURS AFTER JULY 1 OF THE CURRENT YEAR, THE EXCLUSION WILL REMAIN ON FOR CURRENT TAX YEAR.