

LAW
MACHINERY ACT OF NC
NC GENERAL STATUTE
§105-277.1C

Your permanent residence includes your dwelling plus related improvements and up to one 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, which is a NCDVA-9 form: State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C)

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. §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.

DISABLED VETERANS EXCLUSION

Property Tax Relief
for Veterans with a
100% Permanent and
Total Disability that is
Service-Connected

MAILING ADDRESS:

Cabarrus County Land Records
P.O. Box 707
Concord, NC 28026

PHYSICAL ADDRESS:

Cabarrus County Governmental Center
Land Records, First Floor
65 Church St. S.
Concord, NC 28025

TELEPHONE NUMBERS:

(704) 920-2127
(704) 920-2123

www.cabarruscounty.us



CABARRUS COUNTY
Tax Administration

PERMANENT RESIDENCE OWNERS WHO CAN QUALIFY:

- A veteran whose character of service at separation was honorable or under honorable conditions and who has a 100% permanent and total service-connected disability, or receives or has received benefits for special adapted house under 38 U.S.C. 2101.
- A surviving spouse, who has not remarried, of a veteran whose character of service at separation was honorable or under honorable conditions and who has a 100% permanent and total service-connected disability at death or veteran's death was the result of a service-connected condition or had received benefits for specially adapted housing under 38 U.S.C. 2101.

DISABLED VETERAN EXCLUSION

A permanent residence owned and occupied by an owner who is a NC resident and who is a veteran whose character of service at separation was honorable or under or under honorable conditions or a surviving spouse, who has not remarried, of a veteran whose character of service at separation was honorable or under honorable conditions is designated a special class of property. The first \$45,000 of assessed value of the residence is excluded from taxation.

- An owner who receives this exclusion may not receive other property tax relief. §105-277.1(A).
- No age requirement.
- No income requirement.
- One-time application required.

Applications for Disabled Veteran Exclusion may be timely filed up to and through June 1.

Request to file untimely applications may be made to the board of equalization and reviewed through the end of the calendar year. Untimely applications will be accepted only upon showing good cause for failure to timely file the application.

DEFINITIONS AND REQUIREMENTS

Veteran: A veteran of any branch of the armed forces of the United States.

Honorably discharged or discharged under honorable conditions: The Disabled Veteran Exclusion is for those veterans who have been honorably discharged or under honorable conditions.

Proof of disability: The veteran should visit the local veteran's office and file a NCDVA-9 form: State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C).

The Department of Veterans Affairs must use the terms "permanent and 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.