

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

The exclusion amount is the greater of \$25,000 or 50% of the assessed value of the home and up to one 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. Request to file untimely applications may be made to the board of equalization and review through the end of the calendar year. Untimely applications will be accepted only upon showing good cause for failure to timely file the application.

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).

# HOMESTEAD EXCLUSION

Property Tax Relief  
for Elderly  
or Permanently  
Disabled Persons

**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](http://www.cabarruscounty.us)



#### WHO QUALIFIES:

A North Carolina resident;

AND

At least 65 years of age on or before  
January 1 of current year;

OR

100% totally and permanently disabled  
on or before January 1 of current year;

AND

Own and occupy a permanent  
residence on or before January 1  
of current year;

AND

#### 2024 APPLICANTS:

2023 income limitation is \$36,700

*Income Examples: Wages, Social Security, Disability, SSI, VA Benefits, Pensions, Annuities, Interest, Dividends, IRA Distributions, 401K and 457 Distributions, Worker's Compensation, Alimony, A.F.D.C., Foster Care Payments, Unemployment, Rental, Business, Farm and Gambling Income, Railroad Retirement, Capital Gain, etc.*

#### DEFINITIONS AND REQUIREMENTS

1. You must live in NORTH CAROLINA.
2. You must be 65 years of age or older or be 100% totally and permanently disabled on or before JANUARY 1 of current tax year.
3. A person is considered 100% totally and permanently disabled if the person has a physical or mental impairment that substantially precludes them from obtaining gainful employment and the disability is reasonably certain to continue without improvement throughout their life.
4. A person's legal residence. It includes the dwelling, the dwelling site (not to exceed one 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 from a spouse, lineal ancestor, or lineal descendant. 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 his/her permanent residence for reasons of health or because of an extended absence while confined to a rest home or nursing facility, 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.