

MOORE COUNTY TAX DEPARTMENT

HOMESTEAD EXCLUSION INFORMATION

The Homestead Exclusion is governed by the Machinery Act of North Carolina under NCGS 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.

When two or more persons own the home, each person must complete an application and qualify individually; husband and wife applicants complete one application but both incomes are used for qualifying for the exclusion.

Proof of disability must be in the form of a certification from a physician licensed to practice medicine in North Carolina or from a Government Agency authorized to determine disability. The form AV-9A is available in the tax office or online.

Failure to notify the assessor's office when the qualifications are no longer met, will result in discovery of the excluded value along with applicable penalties.

MOORE COUNTY



NORTH CAROLINA

One Team, One Mission:

Providing exceptional services that make Moore County a premiere community in which to live, work, and raise a family.

PHYSICAL ADDRESS:

**1 Courthouse Square
(center of the circle)
Highway 24/27
Carthage, North Carolina**

MAILING ADDRESS:

**Moore County Tax Department
P.O. Box 457
Carthage, NC 28327**

Phone: 910-947-4121

Email: LBrown1@moorecountync.gov



SENIOR or DISABLED HOMESTEAD EXCLUSION INFORMATION 2026



**Moore County
Tax Department**

910-947-4121

PROPERTY TAX RELIEF FOR ELDERLY or DISABLED PERSONS

THE FOLLOWING QUALIFICATIONS MUST BE MET

- Be a North Carolina resident who owns and occupies the permanent legal residence for which the exclusion is being applied
- AND**
- Be at least 65 years of age on or before January 1st of the current year – **OR** - Be totally and permanently disabled on or before January 1st of the current year (certified by their physician)
- AND**
- The applicant's total gross income (and the spouses, if applicable) for the preceding year must not be more than \$38,800 – Proof of income is required.

WHAT CAN BE EXCLUDED?

The exclusion is applied to the qualified applicant's permanent residence and can be a reduction of up to \$25,000 or 50% of the total assessed value, whichever is greater.

APPLICATIONS

Any person who feels they qualify for this exclusion should complete an application and return it to the Moore County Tax Department. The AV-9 application form is available at the Moore County Tax Department, (910) 947-4121, or on the website:

www.moorecountync.gov

A timely application must be submitted by June 1st of the calendar year for which an exclusion is being requested. If the June 1st deadline has passed, there is an additional form required. Please call the Moore County Tax Department for further details, (910) 947-4121.

WHAT IS MEANT BY PERMANENT RESIDENCE?

A person's permanent legal residence is their primary residence. This is usually the address on their North Carolina driver's license. The residence can include the dwelling, the dwelling site (not to exceed one acre of land), and related improvements such as detached garages or carports. A dwelling can be a house, condo, town home, or manufactured home.

TEMPORARY ABSENCES

A qualified owner does not lose the benefit of the 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, as long as the residence is unoccupied or occupied by the owner's spouse or other dependent.

CHANGES IN ELIGIBILITY STATUS

Applicants who no longer qualify due to changes in income, disability, or residency are required to notify the tax department during the month of January, following the year in which the disqualifying change occurred.

AUDITS

The Moore County Tax Department is required to audit a certain percentage of the parcels receiving this exclusion on an annual basis.