

MOORE COUNTY TAX
DEPARTMENT
**HOMESTEAD
CIRCUIT
BREAKER TAX
DEFERMENT
INFORMATION**
2026

THE HOMESTEAD EXCLUSION IS GOVERNED BY THE MACHINERY ACT OF NORTH CAROLINA UNDER NCGS105-277.1B.

PERMANENT RESIDENCE INCLUDES THE DWELLING, RELATED IMPROVEMENTS AND UP TO ONE ACRE OF LAND. A DWELLING CAN BE A SINGLE FAMILY HOME, CONDO, TOWNHOME, OR MANUFACTURED HOME.

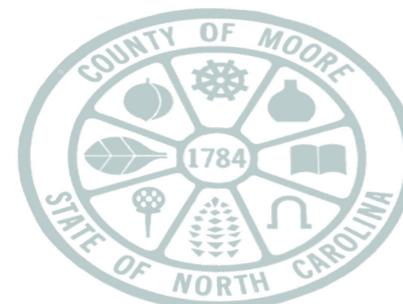
THE DEFERRED PORTION OF THE TAXES REMAIN AS A LIEN ON THE PROPERTY AND THE CURRENT YEAR PLUS THE THREE MOST RECENT YEARS OF DEFERRED TAXES PLUS INTEREST ARE PAYABLE UPON THE OCCURRENCE OF A DISQUALIFYING EVENT.

THIS APPLICANT MUST HAVE OWNED THE HOME FOR AT LEAST 5 YEARS PRECEDING THE YEAR FOR WHICH THE EXCLUSION IS REQUESTED.

THIS EXCLUSION REQUIRES AN ANNUAL APPLICATION.

PROOF OF INCOME IS REQUIRED PRIOR TO APPROVAL OF THE APPLICATION. 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)}

MOORE



COUNTY

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 Circle
Highway 24/27
Carthage, North Carolina**

MAILING ADDRESS Moore

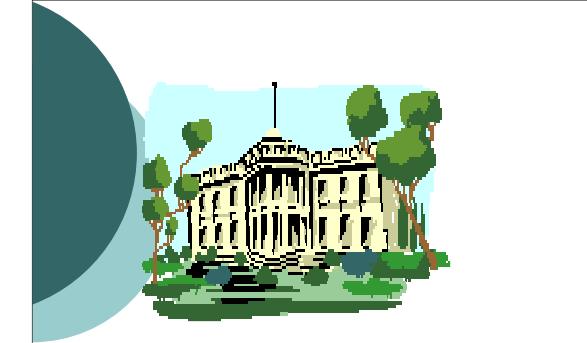
County Tax Department Post
Office Box 457
Carthage, North Carolina 28327

Phone: 910-947-4121

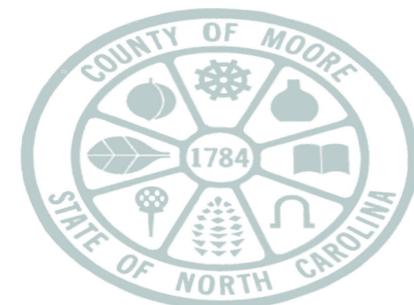
Fax: 910-947-6340

E-mail:

ldenning@moorecountync.gov



**HOMESTEAD
CIRCUIT BREAKER
TAX DEFERMENT
INFORMATION**



**Moore County Tax
Department**

910-947-4121

CIRCUIT BREAKER EXCLUSION FOR ELDERLY AND DISABLED PERSONS

THE DEFERRED TAXES ARE A LIEN ON THE PROPERTY

- THE HOMESTEAD CIRCUIT BREAKER IS THE DEFERRAL OF PROPERTY TAXES THAT EXCEED A TAX DOLLAR LIMITATION. THIS PROGRAM IS FOR NORTH CAROLINA RESIDENTS WHO MEET ALL OF THE REQUIREMENTS FOR THE HOMESTEAD EXCLUSION PLUS THEY HAVE OWNED AND LIVED IN THEIR CURRENT RESIDENCE FOR AT LEAST FIVE YEARS.
- INTEREST ACCRUES ON THE DEFERRED TAXES AS IF THE TAXES HAD BEEN DUE AND PAYABLE ON THE DATES ON WHICH THEY WOULD HAVE ORIGINALLY BECOME DUE AND PAYABLE.
- UPON A DISQUALIFYING EVENT, THE CURRENT YEAR PLUS THE LAST THREE YEARS OF DEFERRED TAXES PLUS INTEREST BECOME DUE AND PAYABLE.
- INCOME INCLUDES ALL MONIES RECEIVED EXCEPT FOR GIFTS AND INHERITANCE AND CANNOT HAVE EXCEEDED \$58,200.

APPLICATIONS

ANY PERSON WHO FEELS HE/SHE QUALIFIES FOR THIS EXCLUSION, SHOULD COMPLETE AN APPLICATION AND RETURN IT TO THE MOORE COUNTY TAX DEPARTMENT. THE APPLICATION MUST BE COMPLETED AND RETURNED NO LATER THAN JUNE 1ST OF THE YEAR FOR WHICH THE EXEMPTION IS BEING SOUGHT. THE CIRCUIT BREAKER REQUIRES AN ANNUAL APPLICATION.

TAX YEAR 2026

INCOME RANGE	TAXES LIMITED TO
\$0 - \$38,800	4% OF INCOME
\$38,801 - \$58,200	5% OF INCOME
OVER \$58,200	DOES NOT QUALIFY

ESTIMATED DEFERRED TAX EXAMPLE

(A) EST. TAX ON RESIDENCE	(A) \$
(B) TAX LIMITATION:	(B) \$
INCOME: \$0 - 38,800 X .04 OR INCOME: \$38,801 - \$58,200 X .05	
(C) EST. DEFERRED TAX: (A) - (B)	(C) \$

IF (A) IS LESS THAN (B), THEN YOU DO NOT QUALIFY FOR THE CIRCUIT BREAKER.

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 REST HOME OR NURSING HOME, AS LONG AS THE RESIDENCE IS UNOCCUPIED OR OCCUPIED BY THE OWNER'S SPOUSE OR OTHER DEPENDENT.

DISQUALIFYING EVENTS

- DEATH OF THE OWNER, UNLESS THE PROPERTY TRANSFERS TO A SPOUSE OR CO-OWNER
- TRANSFER OF PROPERTY UNLESS TO A SPOUSE OR CO-OWNER
- OWNER CEASES TO USE THE PROPERTY AS A PERMANENT RESIDENCE

AUDITS

THE MOORE COUNTY TAX DEPARTMENT IS REQUIRED TO AUDIT A CERTAIN PERCENTAGE OF THE PARCELS RECEIVING THIS EXCLUSION ON AN ANNUAL BASIS.