

Disabled Veterans Homestead Exclusion Information

The Property Tax Homestead Exclusion is governed by the Machinery Act of North Carolina under NCGS 105-277.1C.

The exclusion amount is the first **\$45,000** of appraised value of the qualified individual's residence and up to 1 acre of land for the homesite.

The exclusion applies to honorable discharged Veterans who are receiving benefits under 38 U.S.C. 2101 for specially adapted housing or who are total and permanently disabled due to a service-related injury.

A Surviving Spouse who has not remarried, of an honorably discharged Veteran that had a permanent and total disability that was service connected or had received benefits for specially adapted housing under U.S.C. 2101.

Proof of the disability is a requirement for individuals applying for this exclusion. For details on acceptable proof, see the proof of disability segment in this brochure.



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



DISABLED VETERANS HOMESTEAD EXCLUSION INFORMATION



Moore County Tax Department

910-947-4121

PROPERTY TAX RELIEF FOR DISABLED VETERANS

WHO CAN QUALIFY?

- An honorably discharged Veteran with a permanent, total disability that is service connected or who has received benefits for special adapted housing under 38 U.S.C. 2101.

- A Surviving Spouse, who has not remarried, of an honorably discharged Veteran that had a permanent, total disability that was service connected or had received benefits for specially adapted housing under 38 U.S.C. 2101.

WHAT IS EXCLUDED?

The first **\$45,000** of the appraised value of the primary residence that is owned and occupied by a qualified Veteran or surviving, unmarried spouse of a qualified Veteran.

PROOF OF DISABILITY

For proof of disability, the applicant must provide a completed form NCDVA-9 that has been certified by the Veteran Service Organization.

PROOF OF SPECIALLY ADAPTED HOUSING

The applicant must provide written proof that benefits were received under 38 U.S.C. 2101 for specially adapted housing.

HONORABLE & UNDER HONORABLE CONDITIONS ARE THE DISCHARGES THAT QUALIFY

The disabled Veteran's Exclusion (NCGS 105-277.1C) applies only to those Veterans who have been honorably discharged or discharged under honorable conditions. The applicant must provide proof by submitting a completed NCDVA-9 form.

APPLICATIONS

There is a one-time application required for this exclusion. The AV-9 application form is available at the Moore County Tax Department 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 contact the Moore County Tax Department for further details.

REQUIRED INFORMATION

1. The NCDVA-9 form, signed & certified by the VSO office

2. One time application from the Moore County Tax Department – form AV-9

3. Proof of residency for primary address – NC Driver's License or contact the tax department for other options.