

## MOORE COUNTY TAX

### DEPARTMENT

# HOMESTEAD EXCLUSION INFORMATION

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

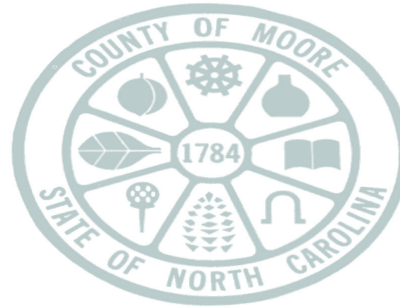
THE EXCLUSION AMOUNT IS THE GREATER OF \$25,000 OR 50% OF THE APPRAISED VALUE OF THE HOME AND UP TO ONE ACRE OF LAND.

WHEN TWO OR MORE PERSONS OWN THE HOME, EACH PERSON MUST COMPLETE AN APPLICATION AND QUALIFY INDIVIDUALLY. HUSBAND AND WIFE COMPLETE ONE APPLICATION BUT BOTH INCOMES ARE USED

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.

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

### 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**

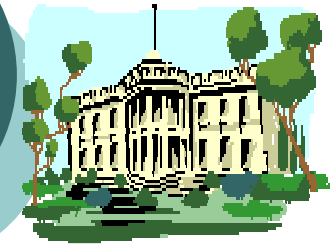
**MAILING ADDRESS** Moore  
County Tax Department Post  
Office Box 457  
Carthage, North Carolina 28327

Phone: 910-947-4121

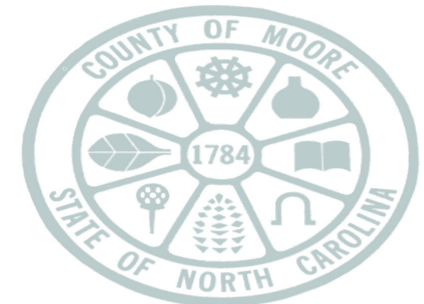
Fax: 910-947-6340

E-mail:

[ldenning@moorecountync.gov](mailto:ldenning@moorecountync.gov)



# HOMESTEAD EXCLUSION INFORMATION



**Moore County Tax  
Department**

910-947-4121

# HOMESTEAD EXCLUSION FOR ELDERLY AND DISABLED PERSONS

## THE FOLLOWING QUALIFICATIONS MUST BE MET

- BE A NORTH CAROLINA RESIDENT WHO OWNS AND OCCUPIES THE PERMANENT RESIDENCE FOR WHICH THE EXCLUSION IS BEING APPLIED

AND

- BE AT LEAST 65 YEARS OF AGE ON OR BEFORE JANUARY 1 OF THE CURRENT YEAR

OR

- BE TOTALLY AND PERMANENTLY DISABLED ON OR BEFORE JANUARY 1 OF THE CURRENT YEAR

AND

- THE APPLICANT'S INCOME MUST HAVE BEEN \$33,800 OR LESS.

INCOME INCLUDES ALL MONIES RECEIVED EXCEPT FOR GIFTS AND INHERITANCE.

PROOF OF INCOME IS REQUIRED

## 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.

## WHAT CAN BE EXCLUDED

THE EXCLUSION IS APPLIED TO THE QUALIFIED APPLICANTS PERMANENT RESIDENCE AND CAN BE UP TO \$25,000 OR 50% OF THE VALUE WHICHEVER IS GREATER.

## WHAT IS MEANT BY PERMANENT RESIDENCE

A PERSON'S PERMANENT, LEGAL 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 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 OFFICE DURING THE MONTH OF JANUARY FOLLOWING THE YEAR IN WHICH THE DISQUALIFYING CHANGES OCCURRED.

## AUDITS

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