

## MOORE COUNTY TAX

### DEPARTMENT

# DISABLED VETERANS HOMESTEAD EXCLUSION INFORMATION

THE HOMESTEAD EXCLUSION IS GOVERNED BY THE MACHINERY ACT OF NORTH CAROLINA UNDER NCGS 105-277.1C.

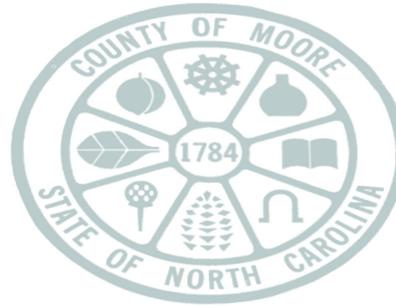
THE EXCLUSION AMOUNT IS THE FIRST **\$45,000** OF APPRAISED VALUE OF THE QUALIFIED INDIVIDUALS RESIDENCE AND UP TO 1 ACRE OF LAND.

THE EXCLUSION APPLIES TO HONORABLE DISCHARGED VETERANS WHO ARE RECEIVING BENEFITS UNDER 38 U.S.C. 2101 FOR SPECIALLY ADAPTED HOUSING OR WHO ARE TOTALLY DISABLED DUE TO A SERVICE RELATED INJURY.

A SURVIVING SPOUSE WHO HAS NOT REMARRIED, OF A 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.

PROOF OF DISABILITY IS A REQUIREMENT FOR INDIVIDUALS APPLYING FOR THIS EXCLUSION. FOR DETAILS ON ACCEPTABLE PROOF, SEE THE PROOF OF DISABILITY SEGMENT IN THIS BROCHURE.

## 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 Square**  
**Highway 24/27**  
**Carthage, North Carolina**

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

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# DISABLED VETERANS HOMESTEAD EXCLUSION INFORMATION



**Moore County Tax  
Department**

910-947-4121

# HOMESTEAD EXCLUSION 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 SPECIALLY ADAPTED HOUSING UNDER 38 U.S.C. 2101.

A SURVIVING SPOUSE WHO HAS NOT REMARRIED, OF A 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.

THE APPLICANT MUST BE A PERMANENT RESIDENT, OWN AND OCCUPY THE HOME TO WHICH THE EXCLUSION IS TO BE APPLIED, AS OF JANUARY 1 OF THE CURRENT YEAR.

THERE IS NO AGE OR INCOME REQUIREMENT FOR THIS EXCLUSION.

## WHAT IS EXCLUDED

THE FIRST \$45,000 OF APPRAISED VALUE OF THE 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 NCDVA-9 FORM

## 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 AND 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.

A TIMELY APPLICATION MUST BE SUBMITTED BY JUNE 1ST OF THE CALENDAR YEAR FOR WHICH THE EXCLUSION IS REQUESTED.

## AUDITS

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