

THE DISABLED VETERAN HOMESTEAD EXCLUSION

Q: What is the Disabled Veteran Exclusion Homestead Property Tax Relief?

A. The Disabled Veterans Exclusion which provides property tax relief for qualified Honorably Discharged North Carolina disabled veterans that has a total and permanent service-connected disability or one that received benefits for specially adapted housing. The exemption excludes up to \$45,000 of the assessed value of their permanent residence from property taxes.

Example:			
Without Exclusion:		With Exclusion:	
Value of Home	150,000	Value of Home	150,000
		Less Exclusion Amount of \$45,000	150,000 - 45,000 = =105,000
Multiplied by Sample Tax Rate	x .0075	Multiplied by Sample Tax Rate	x. 0075
Base Property Tax	= \$1125.00	Base Property Tax	\$787.50
Solid Waste Fee	+ \$80.00	Solid Waste Fee	+ \$80.00
Total Taxes	= \$1205.00	Total Taxes	= \$867.50

Please note: This example is a comparative guide and is provided as a general informational tool only. The tax rate used in the example is county-wide general fund rate in effect for the tax year 2010.

Q: What are the qualifications for the Disabled Veteran Homestead Exclusion?

A: You may be qualified for the Disabled Veteran Exclusion if:

- YOU ARE a Honorably Discharged Disabled Veteran (or unmarried surviving spouse of same) or were discharged under Honorable Conditions, who owns your permanent residence, (including a manufactured home) and are a legal resident of Lee County; AND
- YOU (or YOUR SPOUSE) are certified by the Veteran's Administration or another federal agency to have a permanent total disability that is service-connected.

OR

- YOU ARE a Honorably Discharged Disabled Veteran (or unmarried surviving spouse of same) or were discharged under Honorable Conditions, who owns your permanent residence, (including a manufactured home) and is a legal resident of Lee County; AND)
- YOU (or YOUR SPOUSE) received benefits for specially adapted house under 38 U.S.C. § 2101

Q: What is considered part of my Homestead/Permanent Residence?

A. It includes your dwelling, the dwelling site (not to exceed 1 acre), and related

improvements such as a garage, carport or storage building. The dwelling may be a single family residence, a unit in a multi-family complex, or a manufactured home.

Q: Do I have to apply in person?

A. For this exemption, the qualifying homeowner may submit an [application](#) by mail, fax, or in person at the Tax Department.

Q: What supporting documents do I need in order to apply?

A. You must furnish the following:

- Certification by VA that your permanent total disability is service connected and that you were Honorably Discharged or discharged under Honorable Conditions (Form NCDVA-9); OR
- Proof that veteran received or in receiving benefits for specially adapted housing under 38 U.S.C. § 2101.

Q: How much income can I make and still qualify for the exclusion?

A. There is no income limitation for this tax relief.

Q: When is the deadline to file an [application](#)?

A. Applications are timely filed if received by June 1st of the year for which the exemption is applied.

Q: Do I need to reapply annually?

A. No. You do not need to reapply annually. However, you must notify the Tax Assessor if:

- You move, sell or rent your house, OR
- You make changes to the owners listed on the deed, OR
- There is a change in your disability status.