

**LAW**

**Machinery Act of North Carolina**

Per N.C. General Statute  
105-277.1

The exclusion amount is the **greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%)** of the appraised value of the permanent residence owned and occupied by a qualifying owner is excluded from taxation.

An application for the exclusion should be filed during the regular listing period (January 1 – 31), however it may be filed and accepted at any time up to June 1 preceding the tax year for which the exclusion is claimed.

Elderly Applicants – Persons 65 years of age or older may apply for this exclusion who had an income for the preceding calendar year (2023) of not more than thirty-six thousand seven hundred dollars (\$36,700) and is a North Carolina resident.

Disabled Applicants – Persons who are totally and permanently disabled may apply for this exclusion, who had an income for the preceding calendar year (2023) of not more than thirty-six thousand seven hundred dollars (\$36,700), is a North Carolina resident and furnishes acceptable proof of their disability.

Proof of disability must be in the form of a certificate from a physician licensed to practice medicine in North Carolina or from a governmental agency authorized to determine qualifications for disability benefits. A disability letter from the Social Security Administration cannot be accepted as proof of disability, unless the letter meets the statutory requirements.

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)}

**UNION COUNTY**



**MAILING ADDRESS:**  
Union County Tax Administrator  
P.O. Box 97  
Monroe, NC 28111  
*Attention: Homestead*

**PHYSICAL ADDRESS:**  
Union County Government  
Center  
500 N. Main St., Suite 236  
Monroe, NC 28112

**WEB ADDRESS:**  
[unioncountync.gov](http://unioncountync.gov)

**TELEPHONE NUMBER:**  
704-283-3746

**FAX NUMBER:**  
704-292-2588

**2024  
Property Tax  
Homestead  
Exclusion**



**Tax Administrator's Office  
Union County  
P.O. Box 97  
Monroe, NC 28111**

**Property Tax Relief for  
Elderly  
or  
Permanently Disabled  
Persons**

**WHAT IS THE ELDERLY/DISABLED EXCLUSION?**

The first twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner is excluded from taxation.

**WHO CAN QUALIFY FOR THIS EXCLUSION?**

Property owners that are at least 65 years of age or totally and permanently disabled as of January 1 of the tax year, have an income from the preceding year (2023) of not more than thirty-six thousand seven hundred dollars (\$36,700) and are North Carolina residents.

**WHAT DETERMINES IF A PERSON IS TOTALLY AND PERMANENTLY DISABLED?**

A person is totally and permanently disabled if the person has a physical or mental impairment that substantially precludes him or her from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout his or her life.

An applicant must furnish acceptable proof of their disability. The proof shall be in the form of a certificate from a physician licensed to practice medicine in North Carolina or from a governmental agency authorized to determine qualification for disability benefits.

**WHAT IF THE OWNER IS UNABLE TO OCCUPY THEIR RESIDENCE DUE TO HEALTH REASONS?**

A qualifying owner does not lose the benefit of this exclusion because of a temporary absence from his or her permanent residence for reasons of health, or because of an extended absence while confined to a rest home or nursing home, so long as the residence is unoccupied or occupied by the owner's spouse or other dependent.

**WHAT INCOME MUST BE INCLUDED WHEN DETERMINING TOTAL INCOME FOR THE PREVIOUS YEAR?**

Income is defined as all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouse, the income of both spouses must be included, whether or not the property is in both names.

**INCOME TO BE INCLUDED:**

*Wages – Social Security – Disability – SSI – VA Benefits – Pensions – Railroad Retirement Annuities – Interest – Dividends – IRA Distributions – 401K & 457 Distributions – Worker’s Compensation – Alimony – Foster Care Payments - Unemployment – Rental, Business, Farm & Gambling Income – Capital Gain.....Etc.*

**WHAT TYPES OF PROPERTY ARE ELIGIBLE FOR THIS EXCLUSION?**

Only a person's legal residence is eligible. This includes the dwelling, the dwelling site (not to exceed one acre), and related improvements. The dwelling may be a single-family residence, a unit in a multifamily residential complex, or a manufactured home.

**WHAT IF MORE THAN ONE PERSON OWNS THE PROPERTY?**

A permanent residence owned and occupied by husband and wife is entitled to the full benefit of this exclusion even if only one of them meets the age or disability requirements. When a permanent residence is owned and occupied by two or more persons, other than husband and wife, and one or more of the owners qualify for this exclusion, each qualifying owner is entitled to the full amount of the exclusion not to exceed his or her proportionate share of the valuation of the property. No part of an exclusion available to one co-owner may be claimed by any other co-owner and in no event may the total exclusion

exceed twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of the residence.

**HOW ARE APPLICATIONS TO BE FILED?**

An application for this exclusion may be obtained from the County Tax Administrator's office. The application should be filed during the regular listing period (January 1 – 31) with the County Tax Administrator's Office (Assessment Division), but may be filed and accepted at any time up to June 1 of the tax year for which the exclusion is claimed.

Elderly applicants must complete the application and provide proof of income. Disabled applicants must complete the application; provide proof of income and proof of disability. A certification of disability form may be obtained from the County Tax Administrator's office.

When two or more persons other than husband and wife own property, each owner shall apply separately for his or her proportionate share of the exclusion.

**HOW OFTEN MUST APPLICATIONS BE MADE?**

If you no longer qualify for this exclusion you are required by law to report this to the County Tax Administrator's Office during the January listing period. The Union County Tax Administrator's Office audits all exclusion accounts every four years. At that time you will be asked to complete an update to your application. This update must be completed and returned to the County Tax Administrator's Office within the requested time if you wish to continue in the program.

**The information in this brochure is intended to provide property owners with a general understanding of what is required to qualify for the property tax exclusion for the elderly or permanently disabled. In addition, information is provided explaining how the County Tax Administrator's Office administers this program. Anyone desiring further information concerning the elderly/disabled exclusion may contact the Union County Tax Administrator's Office at P.O. Box 97, Monroe, N.C. 28111 or call 704-283-3746.**