

LAW
Machinery Act of North Carolina

Per N.C. General Statute
105-277.1C

The first forty-five thousand dollars (\$45,000) of appraised value of a permanent residence owned and occupied by an owner who is a North Carolina resident and who is an honorably discharged disabled veteran or the unmarried surviving spouse of an honorably discharged disabled veteran is excluded from taxation.

Only a person's permanent legal residence is eligible. Permanent residence is defined as 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 multi-family residential complex, or a manufactured home.

Proof of disability must be in the form of a certificate from the Veterans Administration.

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)}.

An owner who receives this exclusion MAY NOT receive other property tax relief.

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

TELEPHONE NUMBER:
704-283-3746

FAX NUMBER:
704-292-2588

2023 Disabled Veterans Property Tax Exclusion



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

**Property Tax Relief for
Veterans with a
Total & Permanent
Disability that is
Service-Connected**

QUALIFICATIONS FOR THE DISABLED VETERAN EXCLUSION

- ❖ Honorably Discharged Disabled Veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability **or** who received benefits for specially adapted housing under 38 U.S.C. 2101.
- ❖ Unmarried surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a service member who died from a service-connected condition in the line of duty and not as a result of willful misconduct.
- ❖ **Exclusion:** This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran.
- ❖ An owner who receives this exclusion MAY NOT receive other property tax relief.
- ❖ No age requirement.
- ❖ No income requirement.
- ❖ Applications may be timely filed through June 1 of the year in which the exclusion is requested.
- ❖ Untimely applications may be filed until the end of the calendar year, and may be approved by the Board of Equalization & Review, if in session, or by the Board of County Commissioners upon showing good cause for failure to timely file the application.

- ❖ One-time application required. The 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.



VETERAN DEFINED

A veteran of any branch of the armed forces of the United States.

PROOF OF VETERAN'S DISABILITY

The veteran should file Form NCDVA-9 (Certification for Disabled Veteran's Property Tax Exclusion). This form must be certified by the United States Department of Veterans Affairs.

This form **cannot** be certified by a local Veteran Services office. A certification of disability form may be obtained from the County Tax Administrator's office.

PROOF OF SPECIALLY ADAPTED HOUSING

The veteran should provide written proof that benefits were received under 38 U.S.C. 2101 for

specially adapted housing from the United States Department of Veterans Affairs.

WHAT TYPES OF PROPERTY ARE ELIGIBLE?

Only a disabled veteran's permanent 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 multi-family residential complex, or a manufactured home.



MULTIPLE OWNERS

Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). If eligible, each owner may receive benefits under the Disabled Veteran Exclusion **or** the Elderly or Disabled Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

TEMPORARY ABSENCE

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.