LAW MACHINERY ACT OF N.C. N.C. GENERAL STATUTE 105 - 277.1C

YOUR PERMANENT RESIDENCE IN-CLUDES YOUR DWELLING PLUS RELAT-ED IMPROVEMENTS AND UP TO 1 ACRE OF LAND. A DWELLING CAN BE A SINGLE FAMILY HOUSE, A CONDO OR A MANU-FACTURED HOME.

PROOF OF DISABILITY MUST BE IN THE FORM OF A CERTIFICATE OR LETTER FROM THE VETERANS ADMINISTRATION.

SOCIAL SECURITY NUMBER INFOR-MATION IS MANDATORY AND WILL BE USED TO ESTABLISH THE IDENTIFICA-TION 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. {GS 105-277.1 (a)}

TEMPORARY ABSENCE

A QUALIFIED OWNER DOES NOT LOSE THE BENEFIT OF THIS EXCLUSION BECAUSE OF A TEMPORARY ABSENCE FROM THEIR 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.

RUTHERFORD



COUNTY

MAILING ADDRESS:

Rutherford County Tax Dept. 125 W 3rd Street Rutherfordton, NC 28139

PHYSICAL ADDRESS:

Rutherford County Courthouse 125 W 3rd Street Rutherfordton, NC 28139

TELEPHONE NUMBERS:

(828) 287-6000 Phone (828) 287-6179 Fax

INTERNET ADDRESS:

http://www.rutherfordcountync.gov

Disabled Veterans Exclusion



Rutherford County



PROPERTY TAX RELIEF FOR VETERANS WITH A PERMANENT TOTAL DISABILITY THAT IS SERVICE CONNECTED



PERMANENT RESIDENCE OWNERS THAT CAN QUALIFY

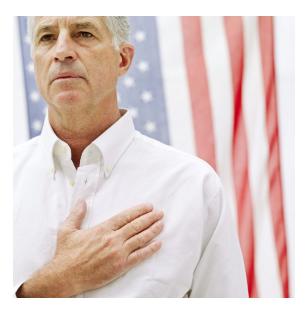
- HONORABLY DISCHARGED VETERAN WITH A PERMANENT TOTAL DISABILITY THAT IS SERVICE CONNECTED OR RECEIVES OR HAS RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING UNDER 38 U.S.C.2101.
- SURVIVING SPOUSE THAT HAS NEVER RE-MARRIED OF AN HONORABLY DISCHARGED VETERAN THAT HAD A PERMANENT TOTAL DISABILITY THAT WAS SERVICE-CONNECTED OR HAD RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING UNDER 38 U.S.C.2101.

DISABLED VETERAN EXCLUSION

- EXCLUSION: A PERMANENT RESIDENCE
 OWNED AND OCCUPIED BY AN OWNER WHO
 IS A NC RESIDENT AND WHO IS AN HONORABLY DISCHARGED DISABLED VETERAN OR
 THE UNMARRIED SURVIVING SPOUSE OF AN
 HONORABLY DISCHARGED DISABLED VETERAN IS DESIGNATED A SPECIAL CLASS OF
 PROPERTY...THE FIRST \$45,000 OF AP PRAISED VALUE OF THE RESIDENCE IS EXCLUDED FROM TAXATION.
- AN OWNER WHO RECEIVES THIS EXCLUSION <u>MAY NOT</u> RECEIVE OTHER PROPERTY TAX RE-LIEF. {GS 105-277. 1 (a)}
- NO AGE REQUIREMENT.
- NO INCOME REQUIREMENT.
- ONE-TIME APPLICATION REQUIRED.
- APPLICATIONS MAY BE TIMELY FILED UP TO AND THROUGH JUNE 1.
- UNTIMELY APPLICATIONS MAY BE FILED UNTIL THE END OF THE CALENDAR YEAR, AND MAY BE APPROVED BY THE BOARD OF E&R UPON SHOWING GOOD CAUSE FOR FAILURE TO TIMELY FILE THE APPLICATION.

HONORABLY DISCHARGED VS. DISCHARGED UNDER HONORABLE CONDITIONS

THE DISABLED VETERAN EXCLUSION IS ONLY FOR THOSE VETERANS WHO HAVE BEEN **HONORABLY DISCHARGED**. THE VETERAN SHOULD PROVIDE PROOF BY SUBMITTING A COPY OF THEIR HONORABLE DISCHARGE CERTIFICATE OR SIMILAR EVIDENCE.



VETERAN'S DISABILITY CERTIFICATION DEFINED

A CERTIFICATION BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR ANOTHER FEDERAL AGENCY THAT A VETERAN HAS A PERMANENT TOTAL DISABILITY THAT IS <u>SERVICE-CONNECTED</u>.

RECOMMENDED PROOF IS FORM NCDVA-9 CERTIFIED BY VETERANS ADMINISTRATION.

VETERAN DEFINED

A VETERAN OF ANY BRANCH OF THE ARMED FORCES OF THE UNITED STATES.



PROOF OF DISABILITY

FOR PROOF OF DISABILITY, THE VETER-AN SHOULD BE ABLE TO PROVIDE ONE OF THESE LETTERS SERVING AS A VET-ERAN'S DISABILITY CERTIFICATION:

- AWARD LETTER-VA LETTER GIVEN TO VETERAN WHEN DISABILITY DE-TERMINATION IS MADE.
- VA RESPONSE LETTER TO THE RE-QUEST FROM A VETERAN FOR CER-TIFICATION.
- FORM NCDVA-9 CERTIFIED BY VET-ERANS ADMINISTRATION.

VA MUST USE THE TERMS
"PERMANENT & TOTAL."

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.