

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

YOUR PERMANENT RESIDENCE INCLUDES YOUR DWELLING PLUS RELATED IMPROVEMENTS AND UP TO 1 ACRE OF LAND. A DWELLING CAN BE A SINGLE FAMILY HOUSE, A CONDO OR A MANUFACTURED HOME.

PROOF OF DISABILITY MUST BE IN THE FORM OF A CERTIFICATE OR LETTER 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. {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 APPRAISED VALUE OF THE RESIDENCE IS EXCLUDED FROM TAXATION.**
- AN OWNER WHO RECEIVES THIS EXCLUSION MAY NOT RECEIVE OTHER PROPERTY TAX RELIEF. {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 SERVICE-CONNECTED.

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 VETERAN SHOULD BE ABLE TO PROVIDE ONE OF THESE LETTERS SERVING AS A VETERAN'S DISABILITY CERTIFICATION:

- AWARD LETTER-VA LETTER GIVEN TO VETERAN WHEN DISABILITY DETERMINATION IS MADE.
- VA RESPONSE LETTER TO THE REQUEST FROM A VETERAN FOR CERTIFICATION.
- FORM NCDVA-9 CERTIFIED BY VETERANS 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.