

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

The exclusion amount for the elderly or disabled tax exclusion is the greater of \$25,000 or 50% of the appraised value of the home and up to one (1) acre of land.

The exclusion amount for a disabled veteran is \$45,000 of the appraised value (no proof of income required).

An application for an 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 1st.

When a property is owned by two or more persons and one or more of them qualify for this exclusion, each owner must apply separately for their share of the exclusion. Husbands and wives are listed on the same application and all information for both must be provided.

Proof of disability must be provided using the "Certification of Disability for Property Tax Exclusion" form. It will need to be completed by a physician licensed to practice medicine in North Carolina or from a government agent authorized to determine disability. (ex. the veterans affairs office)

A disability letter from the social Security Administration cannot be accepted as proof of disability unless the letter meets the statutory requirements. Evidence that someone receives disability payments is not evidence of total and permanent disability.

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)}.

RUTHERFORD



COUNTY

MAILING ADDRESS:

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

PHYSICAL ADDRESS:

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

CONTACT NUMBERS:

(828) 287-6175 Phone
(828) 287-6179 Fax

INTERNET ADDRESS:

www.rutherfordcountync.gov

**ELDERLY OR DISABLED
PROPERTY
TAX EXCLUSION**

(Homestead Exclusion)



Rutherford County



**PROPERTY TAX RELIEF FOR
THE ELDERLY (over 65)**

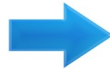
OR

**A PERMANENTLY DISABLED
PERSON(S)**

**APPLICATIONS MUST BE
RETURNED BY JUNE 1ST**

WHO QUALIFIES

1. An applicant who is a North Carolina resident



AND

2. An applicant who is at least 65 years of age on or before January 1st of the year they are applying for.



OR

3. An applicant who is totally and permanently disabled on or before January 1st of the year they are applying for.



AND

4. An applicant who own's and occupies a permanent residence on or before January 1st of the year you are applying for.



AND

5. **2024 APPLICANTS: YOUR 2023 INCOME CAN'T EXCEED \$36,700**



INCOME EXAMPLES:

WAGES - SOCIAL SECURITY- DISABILITY-SSI-VA BENEFITS - PENSIONS - ANNUITIES - INTEREST - DIVIDENDS - IRA DISTRIBUTIONS- 401K & 457 DISTRIBUTIONS- WORKER'S COMPENSATION- ALIMONY - A.F.D.C.- FOSTER CARE PAYMENTS - UNEMPLOYMENT- RENTAL, BUSINESS, FARM & GAMBLING INCOME - RAILROAD RETIREMENT - CAPITAL GAIN ..ETC

DEFINITIONS

1. You must live in North Carolina

2. You must be 65 years of age or older on or before January 1st of the year you are applying for.

3. A total and permanent disability is a disability that substantially hinders a person from obtaining gainful employment. **Certification of disability form must be completed for this exclusion and returned with your application.**

4. A person's legal residence which includes the dwelling, the dwelling site (not to exceed one (1) acre of land) and related improvements. A residence is a house, condo, or manufactured home.

5. Income consists of all money received from every source except gifts or inheritances. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

PROOF OF INCOME IS REQUIRED!

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, 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.

Disabled Veterans

North Carolina excludes \$45,000 of the appraised value of a permanent residence owned and occupied by a discharged disabled veteran or the unmarried surviving spouse of a discharged disabled veteran from property taxes. A disabled Veteran is a Veteran who is 100% permanent total disability that is service-connected. **Form AV-9 for certification by the US Department of Veterans Affairs for a veteran who has a 100% total permanent, service-connected disability must be completed.**

REMOVAL OF EXCLUSION BECAUSE OF SALE OR DEATH

If the sale of your residence or the death of the person who owns the property occurs between January 1st and June 30th of the current year, the exclusion will be removed for the current tax year.

If the sale of your residence or death occurs after July 1st of the current year, the exclusion will remain on for the current tax year. (Example: The tax year is 2023 and you sale your home or the owner passed away on or before June 30th the exclusion will be removed for the 2023 tax year)