

Application for Property Tax Relief

Elderly or Disabled Exclusion (G.S. 105-277.1),
Disabled Veteran Exclusion (G.S. 105-277.1C), or
Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)

County of Alleghany, NC

Year 2017

Instructions
Application Deadline: This application must be filed by June 1st to be timely filed. You may submit additional information separately if needed.
Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: www.dorn.com/downloads/CountyList.pdf. **DO NOT** submit this application to the North Carolina Department of Revenue.
- Office Use Only:

Property ID Number

Last Name of Applicant	First Name	Middle Name	Date of Birth (MM-DD-YY)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name of Spouse	First Name	Middle Name	Date of Birth (MM-DD-YY)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Residence Address

City	State	Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>

Mailing Address (if different from residence address)

City	State	Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>

E-mail Address

Home Telephone Number	Work Telephone Number	Ext.	Cell Phone Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Fill in applicable boxes:

Yes No ➤ Is this property your permanent legal residence?
Addresses of secondary residences (if any):

Yes No ➤ If married, does your spouse live with you in the residence? If you answer **No**, provide your spouse's address.
Addresses of spouse:

Yes No ➤ Are you or your spouse (if applicable) currently residing in a health care facility? If you answer **Yes**, fill in applicable circle
 Applicant Spouse and indicate current length of stay:

Yes No ➤ As of January 1, 2017 do you and your spouse (if applicable) own 100% interest in the property? If you answer **No**, list all owners and their ownership percentage (round to the nearest 0.1%):

Owner	<input style="width: 150px;" type="text"/>	%	Owner	<input style="width: 150px;" type="text"/>	%
Owner	<input style="width: 150px;" type="text"/>	%	Owner	<input style="width: 150px;" type="text"/>	%
Owner	<input style="width: 150px;" type="text"/>	%	Owner	<input style="width: 150px;" type="text"/>	%

Note: Separate applications are required for each owner that is claiming property tax relief. If husband and wife own the property, only one application is required.

Part 3. Disabled Veteran Exclusion

Short Description: This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a 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. There is no age or income limitation for this program. This benefit is also available to a 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 servicemember who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. 105-277.1C for the full text of the statute.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either 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.

Fill in applicable boxes:

Yes No I am a disabled veteran. (See definition of disabled veteran above.)

Yes No I am the surviving spouse of either a disabled veteran or a servicemember who met the conditions in the description above. If you answer **Yes**, complete the next question.

Yes No I am currently unmarried and I have never remarried since the death of the veteran.

- Requirements:
1. File Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion. This form must first be certified by the United States Department of Veterans Affairs, and then filed with the county tax assessor.
 2. Complete Part 6. Affirmation and Signature.

Part 4. Circuit Breaker Property Tax Deferment

Short Description: Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2017 tax year is **\$29,500**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (**\$29,500**) but does not exceed 150% of the income eligibility limit, which for the 2017 tax year is **\$44,250**, the owner's taxes will be limited to five percent (5%) of the owner's income.

However, the taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR!!

Multiple Owners: Each owner (other than husband and wife) must file a separate application. **All owners must qualify and elect to defer taxes under this program or no benefit is allowed under this program.** The Circuit Breaker Property Tax Deferment cannot be combined with either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion.

Fill in applicable boxes:

Yes No As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.

Yes No As of January 1, were you and your spouse (if applicable) **both** less than 65 years of age **and** at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

Yes No Have you owned the property for the last five full years prior to January 1 of this year and occupied the property for a total of five years?

Yes No Do all owners of this property qualify for this program and elect to defer taxes under this program? If you answer **No**, the property cannot receive benefit under this program.

- Requirements:
1. File Form AV-9A Certification of Disability if required above.
 2. Complete Part 5. Income Information.
 3. Complete Part 6. Affirmation and Signature.

Part 6. Affirmation and Signature

AFFIRMATION OF APPLICANT – Under penalties prescribed by law, I hereby affirm that, to the best of my knowledge and belief, all information furnished by me in connection with this application is true and complete. **Furthermore, I understand that if I participate in the Circuit Breaker Property Tax Deferment Program, liens for the deferred taxes will exist on my property, and that when a disqualifying event occurs, the taxes for the year of the disqualifying event will be fully taxed and the last three years of deferred taxes prior to the disqualifying event will become due and payable, with all applicable interest.**

Applicant's Name (please print)

Applicant's Signature

Date

Spouse's Name (please print)

Spouse's Signature

Date

Refer to the Instructions on Page 1 for filing information and filing location.*

Office Use Only

Approved: Y / N

Elderly/Disabled

Disabled Veteran

Circuit Breaker:

4%

5%

Date: _____ / _____ / _____ By: _____ Comments: _____

AV-9A Received: _____ / _____ / _____ NCDVA-9 Received: _____ / _____ / _____

FITR Received: _____ / _____ / _____ Income: \$ _____

All applications must be submitted by June 1 to be timely filed.

Late Applications: Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the [due date] may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. **An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.** [N.C.G.S. 105-282.1(a1)]