

THE DISABLED VETERAN HOMESTEAD EXCLUSION

Q: What is the Disabled Veteran Exclusion Homestead Property Tax Relief?

A. The Disabled Veterans Exclusion which provides property tax relief for qualified Honorably Discharged North Carolina disabled veterans that has a total and permanent service-connected disability or one that received benefits for specially adapted housing. The exemption excludes up to \$45,000 of the assessed value of their permanent residence from property taxes.

Example:			
Without Exclusion:		With Exclusion:	
Value of Home	150,000	Value of Home	150,000
		Less Exclusion Amount of \$45,000	150,000 - 45,000 = =105,000
Multiplied by Sample Tax Rate	x .0032	Multiplied by Sample Tax Rate	x. 0032
Base Property Tax	= \$480.00	Base Property Tax	\$336.00
Solid Waste Fee	+ \$99.00	Solid Waste Fee	+ \$99.00
Total Taxes	= \$579.00	Total Taxes	= \$435.00

Please note: This example is a comparative guide and is provided as a general informational tool only. The tax rate used in the example is county-wide general fund rate in effect for the tax year 2010.

Q: What are the qualifications for the Disabled Veteran Homestead Exclusion?

A: You may be qualified for the Disabled Veteran Exclusion if:

- YOU ARE a Honorably Discharged Disabled Veteran (or unmarried surviving spouse of same) whose owns your permanent residence, (including a manufactured home) and is a legal resident of Currituck County; AND
- YOU (or YOUR SPOUSE) are certified by the Veteran's Administration or another federal agency to have a permanent total disability that is service-connected.

OR

- YOU ARE a Honorably Discharged Disabled Veteran (or unmarried surviving spouse of same) whose owns your permanent residence, (including a manufactured home) and is a legal resident of Currituck County; AND
- YOU (or YOUR SPOUSE) received benefits for specially adapted house under 38 U.S.C. § 2101

Q: What is considered part of my Homestead/Permanent Residence?

A. It includes your dwelling, the dwelling site (not to exceed 1 acre), and related improvements such as a garage, carport or storage building. The dwelling may be a single family residence, a unit in a multi-family complex, or a manufactured home.

Q: Do I have to apply in person?

A. For this exemption, the qualifying homeowner may submit an [application](#) by mail, fax, or in person at the Tax Department.

Q: What supporting documents do I need in order to apply?

A. You must furnish the following:

- Certification for Disabled Veteran's Property Tax Exclusion ([Form NCDVA-9](#)) completed by the VA; OR
- Proof that veteran received or is receiving benefits for specially adapted housing under 38 U.S.C. § 2101.

NOTE: The disabled veteran or surviving spouse fills out sections 1-3 of Form NCDVA-9 and then submit it to the U.S. Department of Veterans Affairs for completion. Once returned by the VA, it must be forwarded to the Tax Department. The application and certification does not have to be submitted together. The local VA Office in Elizabeth City, located at 1023 US S. Suite 2 Elizabeth City, NC 27909 can assist veterans and spouses in obtaining the certification. Their phone number is 331-4741.

Q: How much income can I make and still qualify for the exclusion?

A. There is no income limitation for this tax relief.

Q: When is the deadline to file an [application](#)?

A. Applications are timely filed if received by June 1st of the year for which the exemption is applied.

Q: Do I need to reapply annually?

A. No. You do not need to reapply annually. However, you must notify the Tax Assessor if:

- You move, sell or rent your house, OR
- You make changes to the owners listed on the deed, OR
- There is a change in your disability status.