

**HOMESTEAD CIRCUIT BREAKER
EXCLUSION FOR ELDERLY OR PERMANENTLY DISABLED
PERSONS**

North Carolina may exclude from property tax those taxpayers who meet the following requirements:

- The property is your permanent residence you own and occupy.
- You are 65 years or older or totally and permanently disabled.
- You have completed an application.

Income Requirements:

- If income equals \$0 to \$27,100 taxes are limited to 4% of income
- If income equals \$27,100 to \$40,650 taxes are limited to 5% of income
- If income equals over \$40,650 taxpayer does not qualify

If you received the exclusion in tax year 2009, you do not need to reapply unless you changed your permanent residence.

If you received the exclusion in tax year 2009 and your income in 2009 was in excess of \$25,600, you must notify the Assessor.

If you received the exclusion in tax year 2009 because of a total disability and you are no longer disabled, you must notify the Assessor.

Applications must be filed between January 1, 2010 and June 1, 2010.

Contact the Assessor's Office for an application.

Pamlico County Tax Office

P O Box 538

Bayboro, NC 28515

252-745-3105 Listing Department