EXCLUSION FOR ELDERLY

North Carolina may exclude from property tax those taxpayers who meet the following requirements and an application is submitted.

ELDERLY EXCLUSION:

- The property is your permanent residence you own and occupy
- You are 65 years of age or older as of January 1
- Income from previous year (2019) cannot exceed $31,000
- One-time application required unless income/residency changes

Applications must be submitted between January 1, 2020 – June 1, 2020
Contact the Personal Property Listing Office for an application.

Pamlico County Tax Office
PO Box 538
Bayboro, NC 28515
Listing Department 252-745-3105
Fax 252-745-4042

AV-9
Web
7-19

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 Pamlico **, NC** **Year 2020**

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: https://www.ncdor.gov/documents/north-carolina-county-assessors-list. **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)*

Last Name of Spouse | **First Name** | **Middle Name** | **Date of Birth** *(MM-DD-YY)*

Residence Address

City | **State** | **Zip Code**

Mailing Address *(if different from residence address)*

City | **State** | **Zip Code**

E-mail Address

Home Telephone Number | **Work Telephone Number** | **Ext.** | **Cell Phone Number**

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 ➤ 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 % Owner %

Owner % Owner %

Owner % Owner %

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 1. Selecting the Program

Each owner may receive benefit from only one of the three property tax relief programs, even though you may meet the requirements for more than one program.

However, it is possible that the tax rates or tax values may not be established until some time after the filing of this application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation.

Applying for One Program

If you know that you only wish to apply for one program, indicate only that program at the bottom of this section. The assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures to appeal if you do not agree with the decision of the assessor.

Applying for More Than One Program

Each owner is eligible to receive benefit from only one program. However, if you think you meet the requirements for more than **one program** but, as a result of the uncertainty of tax rates or values at the time of application, you are unable to make a decision on which one program you wish to choose, indicate all of the programs at the bottom of this section for which you wish to receive consideration. When the tax rates and values are determined, the assessor will review your application and will send you a letter notifying you of your options. If the letter indicates that you do not qualify or if you disagree with any decision in the letter, you may appeal. **You must respond to the option letter within the specified time period or it will be assumed that you do not wish to participate in any of the property tax relief programs.** In that case, you will be so notified and you will have the chance to appeal.

Please read the descriptions and requirements of the three programs on the following pages and then select the program(s) for which you are applying:

Fill in applicable circles:	You Must Complete:
○ **Elderly or Disabled Exclusion**	**Parts 2, 5, 6**
○ **Disabled Veteran Exclusion**	**Parts 3, 6**
○ **Circuit Breaker Tax Deferment Program**	**Parts 4, 5, 6**

If you select more than one program, please read ALL of the information on this page!

Part 2. Elderly or Disabled Exclusion

Short Description: This program excludes the greater of the first $25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, which for the 2020 tax year is **$31,000**. See G.S. 105-277.1 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 Elderly or Disabled Exclusion or the Disabled Veteran Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

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.

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 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 2020 tax year is **$31,000**, 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 (**$31,000**) but does not exceed 150% of the income eligibility limit, which for the 2020 tax year is **$46,500**, 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 5. Income Information *(complete only if you also completed Part 2 or Part 4)*

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disabled Exclusion and the Circuit Breaker Property Tax Deferment Program and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

Applicant's Social Security Number

Spouse's Social Security Number

Requirements:

1. You must provide a copy of the first page of your individual Federal Income Tax Return for the previous calendar year (unless you do not file a Federal Income Tax Return). Married applicants filing separate returns must submit both returns. If you have not filed your Federal Income Tax Return at the time you submit this application, submit a copy of the first page when you file your return. Your income tax returns are confidential and will be treated as such. Your application will not be processed until the income tax information is received. Please check the appropriate box concerning the submission of your Federal Income Tax Return.

Fill in applicable box:

- ☐ Federal Income Tax Return submitted with this application.
- ☐ Federal Income Tax Return will be submitted when filed with the IRS.
- ☐ I will not file a Federal Income Tax Return with the IRS for the previous calendar year.

2. Provide the income information requested below for the previous calendar year. Provide the total amount for both spouses. **If you do not file a Federal Income Tax Return, you must attach documentation of the income that you report below (W-2, SSA-1099, 1099-R, 1099-INT, 1099-DIV, financial institution statements, etc.).**

a. Wages, Salaries, Tips, etc	$
b. Interest (Taxable and Tax Exempt)	$
c. Dividends	$
d. Capital Gains	$
e. IRA Distributions	$
f. Pensions and Annuities	$
g. Disability Payments (not included in Pensions and Annuities)	$
h. Social Security Benefits (Taxable and Tax Exempt)	$
i. All other moneys received (Describe in Comments section.)	$
Total	$

Comments:

INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.

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)]