



Property Tax Assistance Programs

Mecklenburg County

Elderly or Disabled Property Tax Homestead Exclusions

North Carolina allows elderly or disabled homestead exclusions for qualifying individuals. If you qualify, you may receive an exclusion of either \$25,000 or 50% of the taxable value of your residence (whichever is greater).

To qualify, the following requirements must be met:

- The applicant's name must be on the deed or title to the residence as of January 1.
- An owner can apply for an exclusion for their primary residence only.
- A qualifying owner is an owner who meets all of the following requirements as of January 1 of the year for which the exclusion is claimed:
 - Is a North Carolina Resident
 - Is at least 65 years of age or totally and permanently disabled. Total and permanent disability is a disability that substantially hinders a person from obtaining gainful employment.
 - Disabled applicants must provide proof of disability in the form of a certificate from a physician licensed to practice medicine in North Carolina or from a government agency authorized to determine qualification for disability benefits.
- Has income for the preceding calendar year of NOT MORE THAN THE INCOME ELIGIBILITY LIMIT.* The NC Department of Revenue determines the amount of this limit annually based on a cost-of-living adjustment. Applicants may call or e-mail the Assessor's Office for the current limit; it is also listed on our website: [MeckNC.gov/Assessors Office](https://www.mecknc.gov/AssessorsOffice).

Deadline: January 1st and June 1st of each year. After the June 1st deadline, late applications are accepted and must be approved by the Board of Equalization and Review (BER).

Website: <https://www.mecknc.gov/AssessorsOffice/Pages/Tax-Exclusions-Deferrals.aspx>

Contact: You may call 980-314-4226 for further assistance.



NC Circuit Breaker Program

*Property Tax Deferral for the Elderly or Totally and Permanently Disabled

This program is available instead of the Homestead Exclusion for elderly or disabled homeowners whose income does not exceed 150% of the INCOME ELIGIBILITY LIMIT for the Homestead Exclusion.

Requirements:

- Meet the requirements as stated in the Homestead Exclusion for age or disability.
- Must have owned and occupied the property as the owner's permanent legal residence for five (5) years.
- Must be a North Carolina resident.
- Has income for the preceding calendar year of not more than 150% of the income eligibility limit for the Homestead Exclusion.*
- Whereas the Homestead Exclusion reduces taxes owed for a given year, this option only defers payment of the portion of taxes that exceed a limit based on income.
- A new application is required annually

Deadline: January 1st and June 1st of each year. After the June 1st deadline, late applications are accepted and must be approved by the Board of Equalization and Review (BER).

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North Carolina Disabled Veterans Homestead Exclusions

North Carolina excluded from property taxes the first \$45,000 of assessed value for specific real property or manufactured home which is occupied as a permanent residence by a qualifying owner.

Requirements:

- As of January 1, you must be an honourably discharged veteran, or the unmarried surviving spouse, who has a 100% total and permanent disability that is service connected.
- You must have certification from the US Department of Veterans Affairs, or another federal agency, of the permanent total disability that is service-connected.
- There is no age or income requirement

Deadline: January 1st and June 1st of each year. After the June 1st deadline, late applications are accepted and must be approved by the Board of Equalization and Review (BER).

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Contact: You may call 980-314-4226 for further assistance.