

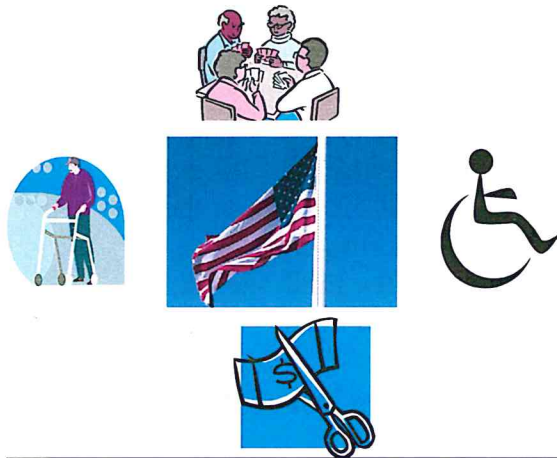


**ROBESON COUNTY  
NORTH CAROLINA**

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# PROPERTY TAX RELIEF PROGRAMS For 2017



- **Disabled Veteran Exclusion**
- **Elderly or Disabled Exclusion**
- **Homestead Circuit Breaker**

**Robeson County Tax Office**  
  
**Phone: (910)671-3060**

## Disabled Veteran Property Tax Exclusion

### Eligibility Requirements

- Must be permanent residence owned and occupied by an owner who is
  - a. Honorably discharged disabled veteran **or**
  - b. Unmarried surviving spouse of an honorably discharged disabled veteran
- No age requirement
- No income requirement
- Assessment reduction = First \$45,000 of value

### Application Requirements

Requires one time application

**Deadline to submit applications for the Disabled Veterans Exclusion is June 1st**

### Definition of Disabled Veteran

Veteran who as of January 1 has a permanent and total service-connected disability **or** received benefits for specially adapted housing under 38 U.S.C. 2101

### Proof of Disability

- Veteran should be able to provide VA Award letter or VA Response to Veteran's request for certification
- For specially adapted housing, veteran should be able to provide a letter from the VA

Applications may be obtained at the Tax Office or by downloading them from the county website, [www.co.robeson.nc.us](http://www.co.robeson.nc.us)

## PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

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North Carolina excludes from property taxes the greater of twenty five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner.

For example, if you qualify and own a home valued at \$100,000 you would pay taxes on a value of \$50,000.

A qualifying owner is one who meets all of the following requirements as of January 1<sup>st</sup> preceding the taxable year for which the benefit is claimed.

1. You must be at least 65 years of age **or** permanently disabled.
2. Have an income for the preceding calendar year of not more than \$29,500. This includes all income, such as Social Security, V. A. Benefits etc. for both husband and wife. It is the total family income.
3. You must be a NC resident.

Income is defined as all monies received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouse, the income of both must be included, whether or not the property is in both names.

### Homestead Circuit Breaker

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#### Ownership Requirements

- You must be 65 years of age **or** totally and permanently disabled
- You must have owned and occupied property as the owner's permanent legal residence for five (5) years
- Must be a NC resident
- Income can not exceed 150% of Income Eligibility Limit for the Elderly/Disabled Exclusion

#### Tax Limitation

- If the income is \$29,500 or less, taxes are limited to 4% of income
- If income is greater than \$29,500 but not more than \$44,250, taxes are limited to 5% of income

#### Deferred Taxes

- Calculated taxes which exceed the 4% or 5% limit are deferred taxes
- Deferred taxes are a lien on the property
- Interest accrues on deferred taxes as if they had been payable on the original due dates
- Upon a disqualifying event, the last 3 years of deferred taxes preceding the current tax year become due and payable. *Exception:* when deferred taxes become due and payable as a result of the death of the owner, they become delinquent on the first day of the ninth month following the date of death

#### Disqualifying Events Which Trigger Payment

- Death of the owner
- Transfer of the property
- Owner ceases to use the property as a permanent residence

#### Disqualifying Events-Exceptions

- Death is not a disqualifying event if ownership passes to a co-owner or spouse
- Transfer is not a disqualifying event if title passes to a co-owner, or to a spouse as a result of divorce proceeding

#### Application

Annual applications are required for the circuit breaker program because income must be verified every year

#### Notice of Deferred Taxes

The Tax Collector will notify each owner by September 1<sup>st</sup> each year of the accumulated sum of deferred taxes and interest

***THE DEADLINE  
TO SUBMIT  
APPLICATIONS  
FOR THE ELDERLY/  
DISABLED & CIRCUIT  
BREAKER IS JUNE 1st.***

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