

# Mecklenburg County

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

Tab with details on property tax exclusions

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<https://www.mecknc.gov/TaxCollections/Pages/TaxRelief.aspx>

## TAX RELIEF

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**Certain homeowners may qualify for one of these three programs offering property tax relief in the state.**

### 1. LOW-INCOME HOMESTEAD EXCLUSION

North Carolina allows low-income homestead exclusions for qualifying individuals. Qualifying owners must apply with the Assessor's Office between January 1 and June 1. If you qualify, you can receive an exclusion of the **taxable value** of your residence of either \$29,500, or 50% (whichever is greater).

As of January 1 of the year for which the exclusion is claimed:

- The applicant's name must be on the deed or title to the residence.
- The residence must be the applicant's primary residence.
- The applicant must be:
  1. A North Carolina resident.
  2. 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.
  3. If claiming disability, able to provide proof of disability in the form of a certificate from a physician licensed to practice medicine in North Carolina or from a governmental agency authorized to determine qualification for disability benefits.
  4. Of an income for the preceding calendar year of not more than the income eligibility limit\*. Income determination is described below.

### 2. DISABLED VETERANS HOMESTEAD EXCLUSION

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

Applicants for this exclusion must meet the following requirements, regardless of age or income:

- Be an honorably discharged veteran who has a 100% total and permanent disability that is service-connected or the unmarried surviving spouse.

- Be certified by the U.S Department of Veterans Affairs or another federal agency of the permanent total disability that is service-connected.
- There is **no** age or income requirement.

### **3. PROPERTY TAX DEFERRAL FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED ("CIRCUIT BREAKER")**

This program is available instead of Homestead Exclusion for elderly or disabled homeowners whose income does not exceed 150% of the income eligibility limit\* for the Homestead Exclusion.

As of January 1 of the year for which the deferral is claimed, the applicant must:

- 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.
- For married applicants residing with their spouses, include the income from both spouses, whether or not the property is in both names.

Other Requirements:

- All owners of the property must apply and elect to defer the applicable portion of their taxes.
- A new application is required annually.

Unlike exclusion, which reduces taxes owed (by excluding part of the value on which the tax is based), deferral postpones paying (defers) a portion of taxes due in one year to some future time (such as sale of the property), based on the owner's income.

#### **INCOME DETERMINATION** - for Low Income Homestead Exclusion or Property Tax Deferral

Documentation verifying income is required. For married applicants residing with their spouses, the income from both spouses must be included, whether or not the property is in both names.

Income from EVERY source must be listed on the application, with the exception of gifts or inheritances received from a spouse, lineal (direct) ancestor, or lineal descendant. Examples of income include but are not limited to disability payments, IRA distributions, pensions and annuities, social security benefits, capital gains, and veteran benefits.

**\*Annual Income Eligibility Limit** is set every year by the NC Department of Revenue. The limit for 2017 is \$29,500 for income received from all sources during the calendar year 2016. This limit establishes the ceiling for the Low-Income Homestead Exclusion (option 1 above). It further establishes the ceiling for the Circuit Breaker deferral of taxes (option 3 above), where income cannot exceed 150% (\$44,250) of this limit. Please contact 704-336-6348 or visit us in our office if you have questions concerning how this applies to your situation.

#### **CITY OF CHARLOTTE AUTO FEE ELDERLY REDUCTION**

Charlotte residents who qualify for the Homestead Exclusion may also apply for a reduction in the Auto Fee for their vehicles: [City of Charlotte Auto Fee Elderly Reduction Application](#).

#### **IMPORTANT!**

For relief for 2016 property taxes, applications had to be filed (received or postmarked) by **June 1, 2016** as provided under North Carolina statute. You may call for further assistance.

#### **More information:**

**Mail:** Completed applications should be returned to

Mecklenburg County

Exemptions  
P. O. Box 31457  
Charlotte, NC 28231-1457

**Call:** Within Mecklenburg County - 311

Outside of Mecklenburg County - 704-336-7600

**Visit:** Real Property Division of  
Mecklenburg County Assessor's Office, Suite 203  
Bob Walton Plaza  
700 E Stonewall St  
Charlotte, NC 28202

**E-mail**

### **Other Services for Seniors**

Mecklenburg County provides a *Just 1 Call* service for senior adults, in partnership with the United Way of the Central Carolinas. Citizens can go to the Website or call one number to find out what services are available to them, both through the County and through other service providers like

United Way. Call 704-432-1111 , or click on the logo below.

# Iredell County

<https://www.co.iredell.nc.us/410/Property-Exemptions>



## Property Exemptions

### Apply

Every property owner claiming exemption from property taxes must establish that the property is entitled thereto. An application for exemption must be filed during the listing period with the County Assessor, or if the North Carolina Department of Revenue assesses the property.

### More Information

For further information or to receive a blank application, call the Appraisal Section at 704-878-3013 or contact them by [email](#).

### Applications

- [AV-10 Application for Property Tax Exemption \(PDF\)](#)
- [AV-10V Application for Motor Vehicle Exemption \(PDF\)](#)