



BUNCOMBE COUNTY

PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801



Dear Property Owner:

Below you will find pertinent information regarding the tax relief programs available through the Buncombe County Property Assessor. Each program has its own application for convenience and easy navigation.

Elderly: The program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. The owner must be 65 years of age. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, issued by the Department of Revenue which for 2024 tax year is \$36,700. See N.C.G.S. 105-277.1 for the full text of the statute. Benefit limitations may apply for multiple owners and each owner must file a separate application (other than husband and wife).

Disabled: You must be 100% totally and permanently disabled plus the same ownership and income requirements as the elderly program applies. Your doctor must complete the last page of the form.

Disabled Veteran: The program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. You must be 100% totally and permanently disabled from a service-connected disability or received benefits for a specially adapted housing under 38 U.S.C. 2101. You must submit the last page of the form to the Veterans Affairs Office for completion regarding your disability. The benefit is also available to a surviving spouse who has not remarried. See G.S. 105-277.1C for the full text of the statute.

Circuit Breaker Tax Deferment: 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 2024 tax year is \$36,700, 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 (\$36,700) but does not exceed 150% of the income eligibility limit, which for the 2024 tax year is \$55,050, the owner's taxes will be limited to five percent (5%) of the owner's income.

Many properties in Buncombe County have multiple owners. 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 may not be established until sometime after the filing of the application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation. Once your application and supporting documentation is received, the property assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures if you do not agree with the decision of the assessor.

Thank you,

Buncombe County Property Assessor
Exemption Division



FT-311



BUNCOMBE COUNTY PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

FORM 311 - DISABLED VETERAN PERSONAL PROPERTY TAX RELIEF

MAILING DATE				You may submit additional information separately if needed.	
NAME OF APPLICANT			SECOND OWNER		
DATE OF BIRTH		DATE OF BIRTH			
SOCIAL SECURITY#		SOCIAL SECURITY#			
OWNER ID#		EMAIL			
RESIDENCE ADDRESS:					
MAILING ADDRESS: <i>(if different, Street or P.O. Box)</i>					
HOME PHONE	CELL PHONE		WORK PHONE		
GENERAL INFORMATION				YES	NO
Please answer the following questions:					
Is this property your permanent residence? <i>If no, please list below.</i>					
Does your spouse (if applicable) live with you in the residence?					
Are you or your spouse currently residing in a health care facility?					
Do you and or spouse (if applicable) own 100% interest in the property? <i>If no, please list below.</i>					
Please list secondary address below, if applicable.					
Please list all other owners of your residence below.					
1.		3.			
2.		4.			
Please return to the County Property Assessor's Office within 30 days.					

AFFIRMATION AND SIGNATURE – Under penalties prescribed by law, I hereby affirm that all information furnished by me in connection with this application is true and complete.

Applicant Signature		
		Date
Printed Name		
Spouse Signature		
		Date
Printed Name		

OPTIONAL: Please provide name, address and phone number for an emergency contact:

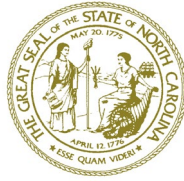
NAME/ADDRESS			
PHONE NUMBER		RELATIONSHIP	

OTHER TAX RELIEF PROGRAMS are available. For more information please visit BuncombeCounty.org/TaxAssessment

The County of Buncombe does not discriminate on the basis of race, color, religion, sex, age, national origin, handicap or disability in admission or access to, or treatment or employment, in its services, programs, and activities, in compliance with applicable Federal and State laws.

PLEASE SUBMIT COMPLETED CERTIFICATION TO:

**BUNCOMBE COUNTY PROPERTY ASSESSOR
EXEMPTION DIVISION
155 HILLIARD AVE
ASHEVILLE, NC 28801**



NORTH CAROLINA DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

Roy Cooper
GOVERNOR

Walter E. Gaskin
SECRETARY

Instructions for Form NCDVA-9: Property Tax Relief for Disabled Veterans

The disabled veteran homestead property tax relief exempts the first \$45,000 of the assessed value of the primary residence of a qualifying veteran or surviving spouse. To qualify for the property tax relief, under North Carolina law, the property owner must meet the following criteria as of January 1 of the year for which application is made:

The property owner must be a veteran or a never-remarried surviving spouse of a veteran of any branch of the US Armed Forces with an honorable or under honorable conditions discharge **AND**

- a. If owned by veteran: The veteran must either (1) have a **permanent and total** service-connected disability of 100% or (2) receive benefits for specially adapted housing under 38 U.S.C. 2101. **OR**
- b. If owned by surviving spouse: The property owner must be the surviving spouse of either (1) a veteran who had a **permanent and total** service-connected disability or (2) a veteran that received benefits for specially adapted housing under 38 U.S.C. 2101 or (3) a veteran who died as a result of a service-connected condition.

How to complete:

1. Download Form NCDVA-9 at <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms#exemption-and-exclusion-forms>.
2. Complete Section 1 of the form and sign where applicable in Section 2 or 3.
3. Take the form to your local veterans service office for certification. You can find a list of local VSOs at <https://www.milvets.nc.gov/services/benefits-claims>. Scroll down for State Veterans Service Centers and County Veterans Service Offices.
4. The Veterans Service Officer will complete Section 4.
5. Once certified, submit Form NCDVA-9 and Form AV-9 Application for Property Tax Relief to your local county tax office. (Form AV-9 is also available at the link in #1 above.)

The date for timely submission of documents to your *county tax office* is June 1 of the current tax year. We recommend that you submit Form NCDVA-9 to the State Veterans Service Center or County Veterans Service Office well in advance of June 1 to allow sufficient time for the certification process.

	State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C)	COUNTY
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SECTION 1	TO BE COMPLETED BY THE VETERAN OR THE SURVIVING SPOUSE WHO HAS NOT REMARRIED	
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NAME (Print or Type) _____ STREET ADDRESS OR P.O. BOX NUMBER _____ CITY _____ STATE _____ ZIP CODE _____	DISABLED VETERAN'S FULL NAME (PRINT OR TYPE) _____ SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE) _____ <i>(If Applicable)</i> U.S. DEPT. OF VETERANS AFFAIRS FILE NUMBER _____ VETERAN'S SOCIAL SECURITY NUMBER _____
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I am either (1) a veteran whose character of service at separation was honorable or under honorable conditions and who has a permanent and total service-connected disability or (2) the **surviving spouse, who has not remarried**, of a veteran whose character of service at separation was honorable or under honorable conditions and who had a permanent and total service-connected disability at death or veteran's death was the result of a service-connected condition. I request NCDMVA complete this certification **in support of my separate application for the Disabled Veteran's Property Tax Exclusion to the Tax Assessor.**

SECTION 2	Disabled Veteran's Signature	
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I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.

DISABLED VETERAN'S SIGNATURE _____	DATE _____
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SECTION 3	Surviving Spouse's (who has not remarried) Signature	
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I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.

SURVIVING SPOUSE'S SIGNATURE _____	DATE _____
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SECTION 4	To be completed by Secretary of NC Department of Military and Veterans Affairs, or Secretary's designee
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Please check all that apply:	A. <input type="checkbox"/> Veteran does not meet either B, C, D, or E of the below criteria. B. <input type="checkbox"/> Veteran has a service-connected permanent and total disability that existed as of _____. C. <input type="checkbox"/> Veteran received benefits on _____ from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence. D. <input type="checkbox"/> Veteran died on _____ and had a service-connected permanent and total disability at death. E. <input type="checkbox"/> Veteran died on _____ and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.
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Character of Disabled Veteran's Service at Separation: (DD-214)	<input type="checkbox"/> Honorable	<input type="checkbox"/> Under Other than Honorable Conditions
	<input type="checkbox"/> Under Honorable Conditions	

The NCDMVA has verified the Department of Veterans Affairs certification for the veteran above.

SIGNATURE OF NCDMVA OFFICIAL _____	PRINTED NAME OF NCDMVA OFFICIAL _____
DATE _____	TITLE OF NCDMVA OFFICIAL _____