



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-312



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FORM 312 - DISABLED PERSON APPLICATION FOR TAX RELIEF PERSONAL PROPERTY

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.			
<p>Please <u>complete</u> the income information on the back of this form, <u>attach</u> the required proof of income and return to the County Property Assessor's Office within 30 days. Applications returned without income information will be denied.</p>					

INCOME INFORMATION	<i>Failure to return proof of income may result in the removal of the previously granted exemption or exclusion..</i>
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Provide copies of all income listed below for the previous calendar year. If you file an Income Tax Return attach a signed copy of the first and second page. If you do not file a tax return, you must attach copies of the income that you received below (W-2, SSA- 1099, 1099-R 1099-INT, 1099-DIV and financial institution statements, etc).

Wages, Salaries, Tips, <i>etc.</i>	\$
Interest (<i>Taxable and Tax Exempt</i>)	\$
Dividends	\$
Capital Gains	\$
IRA Distributions	\$
Pensions and Annuities	\$
Disability Payments (<i>not included in Pensions and Annuities</i>)	\$
Social Security (<i>Taxable and Exempt</i>). SSA-1099	\$
All other moneys received	\$
TOTAL	\$

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.

Certification of Disability for Property Tax Exclusion (G.S. 105-277.1) State of North Carolina

Applicant's Name		Social Security Number	
<input style="width: 90%;" type="text"/>		<input style="width: 90%;" type="text"/>	
Address		Date of Birth	
<input style="width: 90%;" type="text"/>		<input style="width: 90%;" type="text"/>	
City	State	Zip Code	
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	
Home Telephone Number	Work Telephone Number	Ext.	Cell Phone Number
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>

Social Security Number (SSN) disclosure is mandatory for approval of the Property Tax Exclusion under G.S. 105-277.1 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.

DO NOT USE THIS FORM TO CERTIFY DISABILITY FOR THE DISABLED VETERAN EXCLUSION (G.S. 105-277.1C). IT IS A DIFFERENT PROGRAM. YOU MUST OBTAIN A VETERAN'S DISABILITY CERTIFICATION DIRECTLY FROM THE APPROPRIATE FEDERAL AGENCY.

This section can only be completed by a physician licensed to practice medicine in North Carolina or by a governmental agency authorized to determine qualification for disability benefits.

Evidence that someone receives disability payments is not evidence of total and permanent disability.

Definition: G.S. 105-277.1(b)(4) Totally and permanently disabled. – A person is totally and permanently disabled if the person has a physical or mental impairment that substantially precludes him or her from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout his or her life.

<u>CERTIFICATION OF DISABILITY: I affirm that I am qualified and authorized to make this determination.</u>	
<input type="checkbox"/> Yes	<input type="checkbox"/> No ➤ I certify that the applicant is currently <u>totally and permanently disabled</u> as defined above in G.S. 105-277.1(b)(4).
<input type="checkbox"/> Yes	<input type="checkbox"/> No ➤ I certify that the applicant was under my care as of January 1 of this year and was <u>totally and permanently disabled</u> on that date.

<hr/>	<hr/>
Signature	Date
<hr/>	<hr/>
Print Name	Phone
<hr/>	<hr/>
Title	License Number
<hr/>	<hr/>
Name of Medical Practice or Government Agency	
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Please submit completed certification to your County Tax Assessor. Do not submit to the N.C. Department of Revenue.