

STATE OF NORTH CAROLINA

YEAR 2008 **COUNTY OF _____**

APPLICATION FOR EXCLUSION UNDER G.S. 105-277.1

PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

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. A qualifying owner is an owner who meets all of the following requirements as of January 1 preceding the taxable year for which the benefit is claimed:

- (1) Is at least 65 years of age or totally and permanently disabled.
- (2) Has an income for the preceding calendar year of not more than twenty-five thousand dollars (\$25,000).
- (3) Is a North Carolina resident.

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

Income Example:

If a claimant's income for 2007 was \$4,000.00 and this person had \$6,000.00 in Social Security benefits which were not taxable, his income for 2007 would be \$10,000.00. Assuming this was all of the claimant's income for 2007 and he was at least 65 years of age or totally and permanently disabled, he would qualify for the Homestead Exclusion for tax year 2008.

CLAIMANT

SPOUSE

- | | | |
|--|---|-------|
| 1. Full name (as shown on abstract): | _____ | _____ |
| 2. Residence Address: | _____ | _____ |
| 3. Date of Birth: | _____ | _____ |
| 4. Telephone number: | _____ | _____ |
| 5. Description of property: | _____ | |
| 6. What percentage of ownership does claimant have in property? _____. | If not 100%, list the name of other owner(s) and their percentage of ownership. _____ | |
| _____ | | |
| 7. Is the property the claimant's permanent residence? | _____ | |
| 8. If claimant is not at least 65 years old but is totally and permanently disabled, attach a certificate (AV-9A) from a physician licensed to practice medicine in North Carolina or from a government agency authorized to determine qualification for disability benefits and place an "X" in the space provided. | _____ | |

Form Must Be Signed On Back.

9. Attach a copy of the first page of your individual Federal Income Tax Return for the preceding calendar year. Married applicants filing separate Federal Income Tax Returns should submit both returns. If you have not filed at this time, please submit a copy of the first page at the time you file. Your income tax returns are confidential and will be treated as such. Your application for exclusion will not be processed until the income tax information is received. Please check the appropriate box concerning the submission of your Federal Income Tax Return.

Federal Tax Return submitted with AV-9

Federal Tax Return will be submitted when filed with IRS

Social Security Number (SSN) disclosure, by way of your Federal Income Tax Returns, is mandatory for approval of this application 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 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 attach wages or garnish bank accounts for failure to timely pay taxes.

10. If your income level is low enough that you are not required to file a Federal Income Tax Return, please place an "X" in the space provided, _____ and complete the (AV-9B) form.

INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.

AFFIRMATION OF CLAIMANT - Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief all information furnished by me in connection with this application is true and complete.

Claimant's Name (please print)

Claimant's Signature

Date

Application must be received by June 1st.

Do not remit this to the North Carolina Department of Revenue. Please send completed form to the appropriate county tax office.

(County addresses can be found at: www.dor.state.nc.us/downloads/CountyList.pdf)

For official use only: _____

Date Proof of Income Submitted _____

APPROVED _____ DISAPPROVED _____

County Assessor's Signature

Date

STATE OF NORTH CAROLINA

YEAR 2008 **COUNTY OF _____**

SUPPLEMENTAL APPLICATION FOR EXCLUSION UNDER G.S. 105-277.1

If your income level is low enough that you are not required to file a Federal Income Tax Return, please complete the following and attach to the completed Form AV-9.

CLAIMANT **SPOUSE**

1. Full Name (as shown on abstract) _____

2. Social Security Number: _____

Social Security Number (SSN) disclosure is mandatory for approval of this application 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 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 attach wages or garnish bank accounts for failure to timely pay taxes.

3. Wages, Salaries, Tips, etc. \$ _____

4. Interest \$ _____

5. IRA distributions \$ _____

6. Pensions and Annuities \$ _____

7. Social security benefits \$ _____

8. Capital gains \$ _____

9. All other moneys received. \$ _____

TOTAL \$ _____

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AFFIRMATION OF CLAIMANT - Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief all information furnished by me in connection with this application is true and complete.

Claimant's Name (please print)

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Date

Application must be received by June 1st.

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