

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 54
SENATE BILL 39

AN ACT TO REQUIRE THAT APPLICATION NEED ONLY BE MADE ONCE FOR THE
HOMESTEAD EXEMPTION FOR THE ELDERLY AND DISABLED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-277.1(c)(1) and G.S. 105-277.1(c)(2) are amended by deleting in each place the words "on the abstract on which they list their property for taxation", and inserting in lieu thereof in each place the words "on a form made available by the tax supervisor under G.S. 105-282.1".

Sec. 2. G.S. 105-282.1(a)(3) is amended by deleting the number "105-278.3", and inserting in lieu thereof the numbers "105-277.1, 105-278.3".

Sec. 3. G.S. 105-282.1(a)(3)b is amended by adding immediately after the word "property" the words "or the qualifications or eligibility of the taxpayer".

Sec. 4. G.S. 105-309(f) is rewritten to read:

"(f) The following information shall appear on each abstract, or on an information sheet distributed with the abstract. (The abstract or sheet must include the address and telephone number of the tax supervisor below the notice required by this subsection):

**'PROPERTY TAX RELIEF FOR ELDERLY AND
PERMANENTLY DISABLED PERSONS.**

North Carolina excludes from property taxes the first seven thousand five hundred dollars (\$7,500) in assessed value of certain property owned by North Carolina residents aged 65 or older or totally and permanently disabled whose disposable income does not exceed nine thousand dollars (\$9,000). The exclusion covers real property (or a mobile home) occupied by the owner as his or her permanent residence and/or household personal property used by the owner in connection with his or her permanent residence. Disposable income includes all moneys received other than gifts or inheritances received from a spouse, lineal ancestors, or lineal descendants.

If you received this exclusion in (tax supervisor insert previous year), you do not need to apply again unless you have changed your permanent residence. If you received the exclusion in (tax supervisor insert previous year) and your disposable income in (tax supervisor insert previous year) was above nine thousand dollars (\$9,000), you must notify the tax supervisor. If you received the exclusion in (tax supervisor insert previous year) because you were totally and permanently disabled and you are no longer totally and permanently disabled, you must notify the tax supervisor. If the person receiving the exemption in (tax supervisor insert previous year) has died, the person required by law to list the property must notify the tax supervisor. Failure to make any of the notices required by this paragraph before April 15 will result in penalties and interest.

If you did not receive the exclusion in (tax supervisor insert previous year) but are now eligible, you may obtain a copy of an application from the tax supervisor. It must be filed by April 15'."

Sec. 5. Any person who fails to give the notice required by G.S. 105-309(f) shall not only be subject to loss of the exemption, but also to the penalties provided by G.S. 105-312, and also if willful to the penalty provided in G.S. 105-310.

Sec. 6. For the purpose of determining whether a penalty is levied, whenever a taxpayer has received an exemption under G.S. 105-277.1 for one taxable year but the property or taxpayer is not eligible for the exemption the next year, notice given of that fact to the tax supervisor on or before April 15 shall be considered as timely filed.

Sec. 7. The 1981 application by any taxpayer under G.S. 105-309(f) for the exemption provided by G.S. 105-277.1 shall be considered the application required by G.S. 105-282.1(a)(3).

Sec. 8. This act shall become effective January 1, 1982.

In the General Assembly read three times and ratified, this the 27th day of February, 1981.