

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

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HOUSE BILL 594
Committee Substitute Favorable 4/25/23

Short Title: Dis. Veteran Homestead Excl. Prequalification.

(Public)

Sponsors:

Referred to:

April 13, 2023

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW DISABLED VETERANS TO PREQUALIFY FOR THE DISABLED
3 VETERAN PROPERTY TAX HOMESTEAD EXCLUSION.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-277.1C reads as rewritten:
6 "**§ 105-277.1C. Disabled veteran property tax homestead exclusion.**

7 ...
8 (f) Application. – An application for the exclusion allowed under this section should be
9 filed during the regular listing period, but may be filed and must be accepted at any time up to
10 and through June 1 preceding the tax year for which the exclusion is claimed. An applicant for
11 an exclusion under this section must establish eligibility for the exclusion by providing a copy of
12 the veteran's disability certification or evidence of benefits received under 38 U.S.C. § 2101. An
13 applicant who has prequalified pursuant to subsection (g) of this section may provide a copy of
14 the prequalification notice provided by the assessor under subsection (g) of this section to
15 establish eligibility for the exclusion provided in this section in lieu of a veteran's disability
16 certification or evidence of benefits received under 38 U.S.C. § 2101.

17 (g) Prequalification. – A disabled veteran may apply for prequalification of the property
18 tax relief provided by this section notwithstanding that the veteran is not an owner of a permanent
19 residence at the time that the veteran's application for prequalification is submitted. It is the intent
20 of the General Assembly to allow taxpayers and lenders to determine, in advance of the purchase
21 of a primary residence, the availability of the tax benefit provided by this section in order to
22 facilitate omitting exempted amounts from determinations of payment calculations. An
23 application for prequalification under this subsection may be filed at any time, must be submitted
24 on a form approved by the Department, and must be accompanied by a copy of the veteran's
25 disability certification or evidence of benefits received under 38 U.S.C. § 2101. Application
26 forms under this subsection must be made available by the assessor. Upon receipt of an
27 application under this subsection, the assessor of the county in which the application is filed must
28 notify the applicant of the applicant's qualification for eligibility for property tax relief under this
29 section within 30 days. Upon purchasing a permanent residence, an applicant who has received
30 prequalification under this subsection must apply for the property tax relief provided by this
31 section as required under subsection (f) of this section."

32 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
33 or after July 1, 2024.

