

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

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HOUSE BILL 594
Committee Substitute Favorable 4/25/23
Committee Substitute #2 Favorable 5/2/23

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 assessor may accept the prequalification notice under subsection (g) of this section to establish
14 eligibility for the exclusion provided in this section in lieu of a veteran's disability certification
15 or evidence of benefits received under 38 U.S.C. § 2101.

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

