

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

**H.B. 299**  
**Mar 5, 2025**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH10092-MCf-111

Short Title: Increase Disabled Veteran Prop Tax Benefit. (Public)

Sponsors: Representative Goodwin.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO INCREASE THE DISABLED VETERAN PROPERTY TAX HOMESTEAD  
3 EXCLUSION.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 105-277.1C(a) reads as rewritten:  
6 "(a) Classification. – A permanent residence owned and occupied by a qualifying owner  
7 is designated a special class of property under Article V, Section 2(2) of the North Carolina  
8 Constitution and is taxable in accordance with this section. The first ~~forty five~~ forty-five ~~thousand~~ thousand  
9 dollars ~~(\$45,000)~~ (\$54,000) of appraised value of the residence is excluded from taxation. A  
10 qualifying owner who receives an exclusion under this section may not receive other property  
11 tax relief."  
12 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on  
13 or after July 1, 2025.



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