

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

FILED SENATE
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S.B. 128
PRINCIPAL CLERK

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SENATE BILL DRS45063-NIF-42A

Short Title: Heroes Homestead Act.

(Public)

Sponsors: Senators Sawrey, Lazzara, and Johnson (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE PROPERTY TAX HOMESTEAD EXCLUSION AMOUNT
3 FOR DISABLED VETERANS.

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 (a) Classification. – A permanent residence owned and occupied by a qualifying owner
8 is designated a special class of property under Article V, Section 2(2) of the North Carolina
9 Constitution and is taxable in accordance with this section. The first ~~forty-five thousand dollars~~
10 ~~(\$45,000)~~ seventy-six thousand five hundred dollars (\$76,500) of appraised value of the
11 residence is excluded from taxation. A qualifying owner who receives an exclusion under this
12 section may not receive other property tax relief.

13"

14 SECTION 2. This act is effective for taxes imposed for taxable years beginning on
15 or after July 1, 2026.



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