

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025**

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**SENATE BILL 143**

Short Title:   Disabled Veteran Property Tax Exemption. (Public)

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Sponsors:     Senator Hanig (Primary Sponsor).

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Referred to:   Rules and Operations of the Senate

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February 25, 2025

A BILL TO BE ENTITLED  
AN ACT TO EXPAND THE DISABLED VETERAN PROPERTY TAX HOMESTEAD  
EXCLUSION.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-277.1C reads as rewritten:

**"§ 105-277.1C. Disabled veteran property tax homestead exclusion.**

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

     ...."

**SECTION 2.** This act is effective for taxes imposed for taxable years beginning on or after July 1, 2025.



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