

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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SENATE BILL 143

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

(Public)

Sponsors: Senator Hanig (Primary Sponsor).

Referred to: Rules and Operations of the Senate

February 25, 2025

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) of appraised value of the residence is excluded from taxation. A qualifying owner who
11 receives an exclusion under this section may not receive other property tax relief.

12 "

13 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on

14 or after July 1, 2025.

