

COUNTY OF GUILFORD

STATE OF NORTH CAROLINA - TAX YEAR 2023

APPLICATION FOR PROPERTY TAX RELIEF

ELDERLY OR DISABLED EXCLUSION (G.S. 105-277.1),

DISABLED VETERAN EXCLUSION (G.S. 105-277.1C), or

CIRCUIT BREAKER TAX DEFERMENT PROGRAM (G.S. 105-277.1B)

5653-EEA 11/9/22 K

Name of Applicant: _____ Date of Birth: _____
Last First MI mm/dd/year

Name of Spouse: _____ Date of Birth: _____
Last First MI mm/dd/year

Residence Address: _____

Telephone Number: (H) _____ (W) _____ (C) _____

Email Address: _____

Circle One:

Yes No Is this property your permanent legal residence?

Yes No Does your spouse (if applicable) live with you in the residence? If you answer **No**, provide your spouse's address: _____

Yes No Are you or your spouse currently residing in a health care facility? If you answer **Yes**, circle one (applicant / spouse) and indicate length of stay: _____

Yes No Do you and your spouse (if applicable) own 100% interest in the property? If you answer **No**, list all owners and their ownership percentage:

Owner _____ % Owner _____ %
Owner _____ % Owner _____ %
Owner _____ % Owner _____ %

Note: Separate applications are required for each owner that is claiming property tax relief. If a husband and wife own the property by entirety, only one application is required. If a husband and wife own the property as tenants in common, then a separate application is required for each spouse.

Part 1. Selecting the Program

Each owner may receive benefit from only one of the three property tax relief programs, even though you may meet the requirements for more than one program.

However, it is possible that the tax rates or tax values may not be established until sometime after the filing of this application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation.

Applying for One Program

If you know that you only wish to apply for one program, check only that program in the section below and proceed to complete the appropriate parts of the application. The assessor will review your application and make a determination of your qualification.

Applying for More Than One Program

Each owner is eligible to receive benefit from only one program. However, if you think you meet the requirements for more than one program, but as a result of the uncertainty of tax rates or values at the time of application, you are unable to make a decision on which **one program** you wish to choose, number the programs in the section below in the order you wish to receive consideration. (Example, if you wish to be first considered for the "Disabled Veteran Exclusion", second for the "Circuit Breaker Tax Deferment" and third for the "Elderly or Disabled Exclusion", mark the "Disabled Veteran Exclusion" check box with a "1", mark the "Circuit Breaker Tax Deferment" check box with a "2" and mark the "Elderly or Disabled Exclusion" check box with a "3".)

Read the descriptions and requirements of the three programs on the following pages and then check one or order the programs for which you are applying:

Check One or Order:

- Elderly or Disabled Exclusion
 Disabled Veteran Exclusion
 Circuit Breaker Tax Deferment

You Must Complete:

- Parts 2, 5, 6
Parts 3, 6
Parts 4, 5, 6

Assistance in Completing this Form

Assistance in completing this form may be sought by contacting the Guilford County Tax Assessor's office in **Greensboro** at telephone number **(336) 641-3320** or in **High Point** at telephone number **(336) 641-7911**.

Or by **visiting** our offices at: **400 W. Market St., Greensboro or
325 E. Russell Ave. High Point**

The completed applications should be **mailed** to:

**Guilford County Tax Assessor
PO Box 3138
Greensboro NC 27402**

Part 2. Elderly or Disabled Exclusion

Short Description: This program **excludes** from taxation the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be (as of January 1) at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit of \$33,800. Income components are listed in Part 5 and include taxable and tax exempt Social Security Benefits. See G.S. 105-277.1 for the full text of the statute describing this exclusion.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife as tenants by entirety). If eligible, each owner may receive benefits under the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

Circle One: **Yes** **No** As of January 1, were you at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.

Yes **No** As of January 1, were you totally and permanently disabled and less than 65 years of age? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

- Requirements:**
1. File Form AV-9A Certification of Disability if you are not at least 65 years of age.
 2. Complete Part 5. Income Information.
 3. Complete Part 6. Affirmation and Signature.

Office Use Only: AV-9A Required: Y / N

Approved: Y / N Date: _____ By: _____

AV-9A Received: Y / N Date: _____

Comments: _____

Part 3. Disabled Veteran Exclusion

Short Description: This program **excludes** up to the first \$45,000 of the appraised value of the permanent residence owned and occupied as of January 1st of the year for which tax relief is sought by a qualifying disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability **or** who receives benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a service member who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. - 2771.C for the full text of the statute.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife as tenants by the entirety). If eligible, each owner may receive benefits under the **Disabled Veteran Exclusion** or the **Elderly or Disabled Exclusion**. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

Circle One: **Yes** **No** I am a disabled veteran. (See definition of disabled veteran above.)

 Yes **No** I am the surviving spouse of either a disabled veteran or a service member who met the conditions in the description above. If you answer **Yes**, complete the next question.

 Yes **No** I am currently unmarried and I have never remarried since the death of the veteran.

Requirements: 1. File Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion. This form must be certified by the United States Department of Veteran Affairs.
 or
 File documentation that you receive benefits for specially adapted housing under 38 U.S.C. 2101. Obtain the documentation from the appropriate federal agency.
 2. Complete **Part 6. Affirmation and Signature.**

Office use Only: VDC Received: Y/ N Date: _____ Approved: Y/ N Date: _____ By: _____
 SAH Received: Y/ N Date: _____ Comments: _____
 HDC Received: Y / N Date: _____

Part 4. Circuit Breaker Property Tax Deferment

Short Description: Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be (as of January 1) at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2022 tax year is **\$33,800**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (**\$33,800**) but does not exceed 150% of the income eligibility limit, which for the 2022 tax year is **\$50,700**, the owner's taxes will be limited to five percent (5%) of the owner's income.

However, the **taxes over the limitation amount are deferred and remain a lien on the property.** The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

IMPORTANT - YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR !

Multiple Owners: Each owner (other than husband and wife as tenants by the entirety) must file a separate application. **All owners must qualify and elect to defer taxes under this program** or no benefit is allowed under this program. The Circuit Breaker Property Tax Deferment cannot be combined with either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion.

- Circle One:**
- Yes No** As of January 1, were you at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.
 - Yes No** As of January 1, were you totally and permanently disabled and less than 65 years of age? If you answer **Yes**, you must file Form AV-9A Certification of Disability.
 - Yes No** Have you owned and occupied your permanent residence for at least the last five full years prior to January 1 of this year?
 - Yes No** Do all owners of this property qualify for this program and elect to defer taxes under this program. If you answer **No**, the property cannot receive benefit under this program.

- Requirements:**
1. File Form AV-9A Certification of Disability if you are not at least 65 years of age.
 2. Complete Part 5. Income Information.
 3. Complete Part 6. Affirmation and Signature.

Office Use Only: AV-9A Required: Y / N

Approved: Y-4% / Y-5% / N Date: _____ By: _____

AV-9A Received: Y / N Date: _____ Comments: _____

Part 5. Income Information (complete only if you also completed Part 2 or Part 4)

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disabled Exclusion and the Circuit Breaker Property Tax Deferral Program and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

Social Security Number: _____ - _____ - _____
Applicant Spouse

Requirements:

1. You must provide a copy of the first page of your individual Federal Income Tax Return for the previous calendar year (unless you do not file a Federal Income Tax Return). Married applicants filing separate returns should submit both returns. If you have not filed your Federal Income Tax Return at the time you submit this application, submit a copy of the first page when you file your return. Your income tax returns are confidential and will be treated as such. **Your application will not be processed until the income tax information is received.** Please check the appropriate box below concerning the submission of your Federal Income Tax Return.

 Federal Income Tax Return submitted with this application

 Federal Income Tax Return will be submitted when filed with the IRS.

 I will not file a Federal Income Tax Return with the IRS for the previous calendar year.

(Part 5 continued on next page)

Part 5. Income Information (continued from previous page)

2. Provide the income information requested below for the previous calendar year. Provide the total amount for both spouses. **If you do not file a Federal Income Tax Return, you must attach documentation of the income that you report below (W-2, SSA-1099, 1099-R, 1099-INT, 1099-DIV, financial institution statements, etc.).**

- a. Wages, Salaries, Tips, etc. \$ _____
- b. Interest (Taxable and Tax Exempt).....\$ _____
- c. Dividends.....\$ _____
- d. Capital Gains.....\$ _____
- e. IRA Distributions.....\$ _____
- f. Pensions and Annuities.....\$ _____
- g. Disability Payments (not included in Pensions and Annuities).....\$ _____
- h. Social Security benefits (Taxable and Tax Exempt).....\$ _____
- i. All other moneys received (examples: alimony, rents, gifts, income from Sched. C, E, F)...\$ _____
- Total**\$ _____

Comments: _____

INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.

Office Use Only: FITR Required: Y / N

FITR Received: Y / N Date: _____

Income: \$ _____

< IEL / 1.5 IEL / > 1.5 IEL Date: _____ By: _____

Comments: _____

Part 6. Affirmation and Signature

AFFIRMATION OF APPLICANT – Under penalties prescribed by law, I hereby affirm that, to the best of my knowledge and belief, all information furnished by me in connection with this application is true and complete. **Furthermore, I understand that if I participate in the Circuit Breaker Property Tax Deferment Program, liens for the deferred taxes will exist on my property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event.**

Applicant's Name (please print)

Applicant's Signature

Date

Spouse's Name (please print)

Spouse's Signature

Date

Application must be received by June 1st to be timely filed.

Assistance in Completing this Form

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