

Definitions - when used in this brochure the following definitions apply:

- ❖ **Income:** All monies received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.
- ❖ **Permanent Residence:** A person's legal residence. It includes the dwelling, dwelling home site not to exceed one acre, and any related improvements. The dwelling may be a single family residence, a unit in a multi-family residential complex, or a manufactured home.
- ❖ **Totally and Permanently Disabled:** Persons with a physical or mental impairment that substantially precludes him/her from obtaining gainful employment and appears reasonably to continue without substantial improvement throughout their life.
- ❖ **Temporary Absence:** An otherwise qualifying owner does not lose the benefit of this exclusion due to health reasons or due to confinement at a rest/nursing home as long as the residence is unoccupied or occupied by the owner's spouse or dependent.
- ❖ **Veteran:** A veteran of any branch of the Armed Forces of the United States.
- ❖ **Disabled Veteran:** A veteran who, as of January 1, has a *Veteran's Disability Certification QR* receives benefits from a specially adapted housing under 38 U.S.C. 2101.
- ❖ **Veteran's Disability Certification:** A certification by the US Department of Veterans Affairs or another federal agency that a veteran has a 100% total permanent, service-connected disability.
- ❖ **Disqualifying event (Disqualification):** An event that places the person outside of the boundaries established by the criteria in each tax relief program.

Definitions continued...

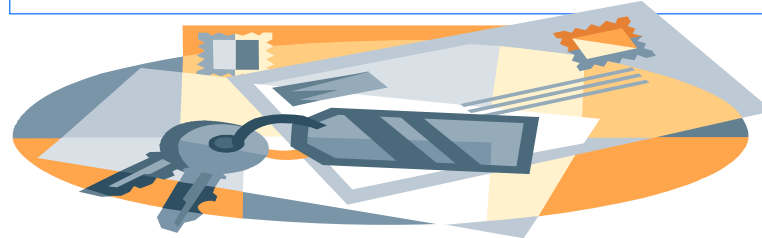
- ❖ **Income Eligibility Limit:** The amount for the preceding year, adjusted by the same percentage of the amount as the percentage of any cost-of-living made to the benefits under Titles II and XVI of the Social Security Act for the preceding calendar year, rounded to the nearest one hundred dollars (\$100.00).
- ❖ **Deferred Taxes:** The difference between the taxes due and taxes that would have been due. Upon disqualification, the three most current years of deferred taxes become due and payable with interest.
- ❖ **Multiple Ownership:** A permanent residence owned and occupied by two or more persons other than husband and wife.

How do I apply?

Applications should be filed during the regular listing period, January 1, through January 31, but are considered timely through June 1.

Applications considered untimely if received after June 1.

You must file an application if you think you qualify.



You can request an application by:

- ❖ **Telephone** (919) 560-0300
- ❖ **Office Visit**
200 E Main St, 1st Floor
Business hours 8:30—5:00
- ❖ **Internet** - tax.durhamcountync.gov
You can find the information under "Property Tax Forms and Publications"
- ❖ **Written Request to:**
Durham County Tax Administration
PO Box 3397
Durham, NC 27702



Property Tax Relief for 2009



Elderly and Disabled Exclusion

Disabled Veteran Exclusion

Circuit Breaker Property Tax
Deferment

200 E. Main Street, 1st Floor
Durham, NC 27701
Phone: 919-560-0300
Fax: 919-560-0350
E-mail: tax_assessor@co.durham.nc.us

Kimberly H. Simpson
Tax Administrator

Elderly and Disabled Exclusion

Who is Eligible?

- ❖ A permanent resident of Durham County, age 65 or older, with an income not to exceed \$25,600.

OR

- ❖ A permanent resident of Durham County, totally and permanently disabled with an income not to exceed \$25,600.



This program excludes from property taxes, the greater of twenty-five thousand dollars (\$25,000), or fifty percent (50%), of the appraised value of a permanent residence owned and occupied by a qualifying owner.

Disabled Veteran Exclusion

Who is Eligible?

- ❖ A permanent resident of Durham County who is either (1) an Honorably Discharged Disabled Veteran or (2) an unmarried surviving spouse of an Honorably Discharged Disabled Veteran.

OR

- ❖ A Disabled Veteran is a veteran who either (1) has a 100% permanent total disability that is service-connected or (2) receives benefits for specially adapted housing under 38 U.S.C. 2101.

Proof of Eligibility

- ❖ Veteran's Disability Certification – Veterans Administration Award letter, separate letter from the Veterans Administration or other federal agency; must state the appropriate disability level to qualify

Proof of Eligibility continued...

- ❖ Proof from the VA of the benefits received under 38 U.S.C. 2101, specially adapted housing
- ❖ Unmarried spouse – Proof that the deceased spouse met requirements at the time of death



This program excludes the first forty-five thousand dollars, (\$45,000) of the appraised value of a permanent residence owned and occupied by a North Carolina resident, who is an Honorably Discharged Disabled Veteran, or the unmarried spouse of an Honorably Discharged Disabled Veteran

NOTE:

- Only for those veterans or unmarried surviving spouse of a veteran who received an Honorable Discharge, by submitting the certificate or similar evidence.
- Veterans who received a General Discharge under honorable conditions do not qualify for this program.

Circuit Breaker Property Tax Deferment

Who is Eligible?

- ❖ A permanent resident of Durham County, age 65 or older, with an income not to exceed \$38,400, and who has owned and occupied their property for at least the last five calendar years prior to January 1 of the year for which this application is made.

OR

- ❖ A permanent resident of Durham County, totally and permanently disabled with an income not to exceed \$38,400 and, who has owned and occupied their permanent residence for at least the last five calendar years prior to January 1 of the year for which this application is made.

How does this program affect the property tax bill?

For an owner whose income amount for the calendar year 2008 does not exceed the income eligibility limit for the current tax year (2009-\$25,600) the property tax bill is limited to four percent (4%) of the owner's income. If the owner's income exceeds \$25,600 but is not more than 150% of the income eligibility (2009-\$38,400) the property tax bill is limited to five percent (5%) of the owner's income.

- * Circuit Breaker Property Tax Deferment limits taxes assessed to the permanent residence only.
- * All owners must qualify and elect to defer taxes under this program.
- * If your total income from all sources exceeds \$38,400, you are not eligible for this program.
- * **Deferred taxes are a lien against your property.**

*This program allows taxes billed each year to be limited to a percentage of the qualifying owner's income. However, taxes in excess of the limitation are deferred and remain a lien on the property. The three most current years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. **You must file a new application for this program each year.***



Durham County Tax Administration

Kimberly H. Simpson

Durham County Tax Administrator