



PROPERTY TAX RELIEF

North Carolina Law Provides
Three Types Of Property Tax
Relief for North Carolina
Residents

This brochure outlines
property tax relief for:

NCGS 105-277.1

**Elderly or Disabled
Exclusion**

Chatham County Tax Assessor
PO BOX 908
Pittsboro, NC 27312

Applications may be requested by:

- **Telephone:** (919) 545-8475
- **Office Visit**
12 East Street, Pittsboro
Business Hours 8:00-5:00
- **Email:**
christy.blackburn@chathamcountync.gov
- **Internet Website Address:**
www.chathamcountync.gov
- **Written Request to:**
Chatham County Tax Assessor
Attention: Property Tax Relief
PO BOX 908
Pittsboro, NC 27312

Important to Remember

- January 1st - January 31st
Regular Listing Period
- June 1st - Last day applications
accepted as timely.
- You must file an Application if you
think you qualify.

ELDERLY OR DISABLED EXCLUSION

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.

Who is Eligible?

- A permanent resident of Chatham County, age 65 or older, with an income not exceeding \$36,700.
 - A permanent resident of Chatham County, totally and permanently disabled, with an income not exceeding \$36,700.
- Or**

DEFINITIONS

- **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. Income includes Wages, Salaries, Tips, Interest (Taxable and Exempt), Dividends, Capital Gains, IRA Distributions, Pensions and Annuities, Disability Payments, Social Security Benefits, Military Retirement, Widow's Pension, Business Income, Rental Income, Alimony, and all other monies received.
- **Permanent Residence:** A person's legal residence. **It includes the dwelling, the 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 or her from obtaining gainful employment and appears reasonably certain to continue, without substantial improvement throughout their life. Persons must provide proof of total and permanent disability. Please request form AV-9A if applying for the Disability Exclusion.
- **Temporary Absence:** An otherwise qualifying owner does not lose the benefit of this exclusion because of a temporary absence from his or her permanent residence for reasons of health, or because of an extended absence while confined to a rest home or nursing home, so long as the residence is either unoccupied or occupied by the owner's spouse or dependent.