

STATE OF NORTH CAROLINA

COUNTY OF ALEXANDER

YEAR 2024

OWNER ID _____

PARCEL _____

**APPLICATION FOR PROPERTY TAX RELIEF
ELDERLY OR DISABLED EXCLUSION (G.S. 105-277)**

This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner is an owner who meets all of the following requirements as of January 1 preceding the taxable year for which the benefit is claimed:

- (1) Is at least 65 years of age or totally and permanently disabled.
(If totally and permanently disabled and not 65 the **Certification of Disability form** is required)
- (2) Has an income for the preceding calendar year of no more than **\$36,700**

Income is defined as all moneys 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.

- (3) Is a North Carolina resident. See G.S. 105-277.1 for the full text of the statute.

APPLICANT

SPOUSE

- | | | |
|-----------------------------|-------|-------|
| 1. Full name: | _____ | _____ |
| 2. Social Security Number: | _____ | _____ |
| 3. Residence Address: | _____ | _____ |
| 4. Date of Birth: | _____ | _____ |
| 5. Telephone Number: | _____ | _____ |
| 6. Description of property: | _____ | |

CIRCLE ONE:

- YES NO Is this property your permanent legal residence?
- YES NO Are you or your spouse currently residing in a health care facility? If you answer **YES**, circle one (applicant / spouse) and indicate current length of stay: _____
- YES NO Do you or your spouse (if applicable) own 100% interest in the property? If you answer **NO**, list all owners and their ownership percentage:
- | | | | |
|-------|-------|------------|-------|
| Owner | _____ | Percentage | _____ |
| Owner | _____ | Percentage | _____ |
| Owner | _____ | Percentage | _____ |

Forms must be filled out completely and signed on the back. This application must be filed with the County Tax Assessor. Do not send this application to the North Carolina Department of Revenue.

APPLICATION MUST BE RECEIVED BY JUNE 1ST

