MACHINERY ACT OF NORTH CAROLINA N.C. GENERAL STATUE 105-277.1

THE EXCLUSION AMOUNT IS THE GREATER OF \$25,000 OR 50% OF THE APPRAISED VALUE OF THE HOME AND UP TO ONE (1) ACRE OF LAND.

AN APPLICATON FOR THE EXEMPTION
SHOULD BE FILED DURING THE MONTHS OF
JANUARY 1ST- JUNE 1ST.

WHEN PROPERTY IS OWNED BY TWO OR MORE INDIVIDULALS AND ONE OR MORE OF THEM QUALIFIES FOR THE EXEMPTION, EACH OWNER MUST APPLY SEPARATELY FOR THEIR SHARE OF THE EXEMPTION. HUSBAND AND WIFE APPLY ON THE SAME APPLICATION.

PROOF OF DISABILITY MUST BE IN THE FORM OF A CERTIFICATE FROM A PHYSICIAN LISCENSED TO PRACTICE MEDICINE IN NORTH CAROLINA OR FROM A GOVERNMENT AGENCY AUTHORIZED TO DETERMINE DISABILITY.

A DISABILITY LETTER FROM THE SOCIAL SECURITY ADMINISTRATION CANNOT BE ACCEPTED AS PROOF OF DISABILITY, UNLESS THE LETTER MEETS THE STATUTORY REQUIREMENTS.

SOCIAL SECURITY NUMBER INFORMATION IS MANDATORY AND WILL BE USED TO ESTABLISH THE IDENTIFICATION OF THE APPLICANT {42 U.S.C. Section 405(c)(2)(c)(i)}.

JACKSON COUNTY



TAX ADMINISTRATION

~ Address ~

401 Grindstaff Cove Rd. Suite 132 Sylva, NC 28779

~ Telephone ~

(828) 586-7545

~ Fax ~

(828) 586-7515

~ Website ~

www.jacksonnc.org

2019 AGE/DISABILITY EXEMPTION



JACKSON COUNTY



PROPERTY TAX RELIEF FOR INDIVIDUALS:

OVER 65 YEARS OF AGE

OR

PERMANENTLY DISABLED

WHO QUALIFIES?

DEFINITIONS:

1. NORTH CAROLINA RESIDENTS



1. YOU MUST BE A PERMANENT NC RESIDENT

AND

YOU MUST PROVIDE A NC DRIVERS
LICENSE, STATE ISSUED ID, OR
VOTERS REGISTRATION

2. INDIVIDUALS 65 YEARS OF AGE OR OLDER ON OR BEFORE JANUARY 1ST OF THE CURRENT YEAR.



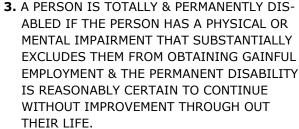
OR

ON OR BEFORE JANUARY 1ST OF THE CURRENT YEAR.



AND

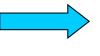
4. OWN & OCCUPY A PERMANENT RESIDENCE ON OR BEFORE JANUARY 1ST OF THE CURRENT YEAR.



4. A PERSON'S LEGAL RESIDENCE. INCLUDES THE DWELLING, THE DWELLING SITE (**NOT TO EXCEED ONE (1) ACRE OF LAND)** AND RELATED IMPROVEMENTS. A RESIDENCE IS A HOUSE, CONDO, OR MANUFACTURED HOME.

AND

5. APPLICANTS FOR THE CURRENT YEAR MUST MEET THE INCOME GUIDELINES OF \$30,200.



INCOME EXAMPLES:

WAGES ~ SOCIAL SECURITY ~

DISABILITY ~ SSI ~ VA BENEFITS ~

PENSIONS ~ ANNUITIES INTEREST ~

DIVIDENDS ~ IRA DISTRIBUTIONS ~ 401K

\$457 DISTRIBUTIONS ~ WORKERS COMPENSATION ~ ALIMONY ~ A.F.D.C ~ FOSTER CARE

- 5. INCOME CONSISTS OF ALL MONEY RECEIVED FROM EVERY SOURCE EXCEPT GIFTS OR INHERITANCES. FOR MARRIED APPLICANTS RESIDING WITH THEIR SPOUSES, THE INCOME OF BOTH SPOUSES MUST BE INCLUDED, WHETHER OR NOT THE PROPERTY IS IN BOTH NAMES. PLEASE PROVIDE ALL REQUSETED INCOME INFORMATON WITH APPLICATION.
- PROOF OF INCOME IS REQUIRED
- A **ONE** TIME APPLICATION IS REQUIRED

YOU MAY ONLY QUALIFY FOR ONE EXEMPTION

TEMPORARY ABSENCE

A QUALIFIED OWNER DOES NOT LOSE THE BENEFIT OF THIS EXCLUSION BECAUSE OF A TEMPORARY ABSENCE FROM THEIR 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 UNOCCUPIED OR OCCUPIED BY THE OWNER'S SPOUSE OR OTHER DEPENDENT.



REMOVAL OF EXEMPTION BECAUSE OF SALE OR DEATH

IF THE SALE OF YOUR RESIDENCE OR DEATH OCCURS BETWEEN JANUARY 1 AND JULY 1 OF THE CURRENT YEAR, THE EXCLUSION WILL BE REMOVED FOR THE CURRENT TAX YEAR.

IF THE SALE OF YOUR RESIDENCE OR DEATH OCCURS AFTER JULY 1 OF THE CURRENT YEAR, THE EXCLUSION WILL REMAIN ON FOR THE CURRENT TAX YEAR.