

**MACHINERY ACT OF
NORTH CAROLINA
N.C. GENERAL STATUTE
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 APPLICATION FOR THE EXEMPTION
SHOULD BE FILED DURING THE MONTHS OF
JANUARY 1ST– JUNE 1ST.

WHEN PROPERTY IS OWNED BY TWO OR
MORE INDIVIDUALS 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 LICENSED 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?

1. NORTH CAROLINA RESIDENTS

AND

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

OR

3. TOTALLY & PERMANENTLY DISABLED 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.

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 COMPEN-
SATION ~ ALIMONY ~ A.F.D.C ~ FOSTER CARE

DEFINITIONS:

1. YOU MUST BE A PERMANENT NC RESIDENT

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

2. YOU MUST BE **65** YEARS OF AGE OR OLDER ON OR BEFORE JANUARY 1 OF THE CURRENT TAX YEAR.

3. A PERSON IS TOTALLY & PERMANENTLY DISABLED IF THE PERSON HAS A PHYSICAL OR MENTAL IMPAIRMENT THAT SUBSTANTIALLY EXCLUDES THEM FROM OBTAINING GAINFUL EMPLOYMENT & THE PERMANENT DISABILITY IS REASONABLY CERTAIN TO CONTINUE WITHOUT IMPROVEMENT THROUGH OUT THEIR LIFE.

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.

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 REQUESTED INCOME INFORMATION 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.