

2014 ELDERLY & DISABILITY EXEMPTION

INFORMATION YOU WILL NEED TO APPLY

1. (AV-9 Form) 2014 APPLICATION FILLED OUT and Signed.
2. (AV-9-A form) State of North Carolina Certification of Disability. Disability form Must be signed by Medical Doctor. PA, PAC, FNP will not be accepted.
3. (AV-9-Part 5.) INCOME INFORMATION
A copy of your 2013 Federal Tax Return.
Proof of all type of income you and your spouse receive.
A copy of your and your spouse SSA 1099, W2 form, SSI, Retirement, etc.....
4. Copy of your North Carolina Drivers License and your spouse or North Carolina I. D. Card.
5. Copy of your and your spouse Social Security card.
6. If your spouse is deceased, I will need a copy of the death certificate.
7. Must apply between January 2, 2014 and June 2, 2014.

Please check your application before you turn it in for these documents. If APPLICATION is not COMPLETE it will be Denied.

DEADLINE TO APPLY IS JUNE 2, 2014.

Any questions Contact: Betty Cox
Phone: 910-671-3050 ext. 246
Address: 224 East 5th Street
Lumberton, N.C. 28358

Application for Property Tax Relief

Elderly or Disabled Exclusion (G.S. 105-277.1),
Disabled Veteran Exclusion (G.S. 105-277.1C), or
Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)

County of , NC

Year 2014

Instructions

Application Deadline: This application must be filed by June 1st to be timely filed. You may submit additional information separately if needed.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: www.dornc.com/downloads/CountyList.pdf. **DO NOT** submit this application to the North Carolina Department of Revenue.

- Office Use Only:

| | | | |
|---|-----------------------|----------------------|--------------------------|
| Property ID Number | | | |
| <input type="text"/> | | | |
| Last Name of Applicant | First Name | Middle Name | Date of Birth (MM-DD-YY) |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Last Name of Spouse | First Name | Middle Name | Date of Birth (MM-DD-YY) |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Residence Address | | | |
| <input type="text"/> | | | |
| City | | State | Zip Code |
| <input type="text"/> | | <input type="text"/> | <input type="text"/> |
| Mailing Address (if different from residence address) | | | |
| <input type="text"/> | | | |
| City | | State | Zip Code |
| <input type="text"/> | | <input type="text"/> | <input type="text"/> |
| E-mail Address | | | |
| <input type="text"/> | | | |
| Home Telephone Number | Work Telephone Number | Ext. | Cell Phone Number |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Fill in applicable boxes:

Yes No ➤ Is this property your permanent legal residence?

Addresses of secondary residences (if any):

Yes No ➤ If married, does your spouse live with you in the residence? If you answer **No**, provide your spouse's address.

Addresses of spouse:

Yes No ➤ Are you or your spouse (if applicable) currently residing in a health care facility? If you answer **Yes**, fill in applicable circle

Applicant Spouse and indicate current length of stay:

Yes No ➤ Do you and your spouse (if applicable) own 100% interest in the property? If you answer **No**, list all owners and their ownership percentage (round to the nearest 0.1%):

| | | | | | |
|-------|----------------------|------------------------|-------|----------------------|------------------------|
| Owner | <input type="text"/> | <input type="text"/> % | Owner | <input type="text"/> | <input type="text"/> % |
| Owner | <input type="text"/> | <input type="text"/> % | Owner | <input type="text"/> | <input type="text"/> % |
| Owner | <input type="text"/> | <input type="text"/> % | Owner | <input type="text"/> | <input type="text"/> % |

Note: Separate applications are required for each owner that is claiming property tax relief. If husband and wife own the property, only one application is required.

Part 1. Selecting the Program

Each owner may receive benefit from only one of the three property tax relief programs, even though you may meet the requirements for more than one program.

However, it is possible that the tax rates or tax values may not be established until some time after the filing of this application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation.

Applying for One Program

If you know that you only wish to apply for one program, indicate only that program at the bottom of this section. The assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures to appeal if you do not agree with the decision of the assessor.

Applying for More Than One Program

Each owner is eligible to receive benefit from only one program. However, if you think you meet the requirements for more than one program but, as a result of the uncertainty of tax rates or values at the time of application, you are unable to make a decision on which one program you wish to choose, indicate all of the programs at the bottom of this section for which you wish to receive consideration. When the tax rates and values are determined, the assessor will review your application and will send you a letter notifying you of your options. If the letter indicates that you do not qualify or if you disagree with any decision in the letter, you may appeal. You must respond to the option letter within the specified time period or it will be assumed that you do not wish to participate in any of the property tax relief programs. In that case, you will be so notified and you will have the chance to appeal.

Please read the descriptions and requirements of the three programs on the following pages and then select the program(s) for which you are applying:

Fill in applicable circles:

- Elderly or Disabled Exclusion
- Disabled Veteran Exclusion
- Circuit Breaker Tax Deferment Program

You Must Complete:

- Parts 2, 5, 6
- Parts 3, 6
- Parts 4, 5, 6

If you select more than one program, please read ALL of the information on this page!

Part 2. Elderly or Disabled Exclusion

Short Description: 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 must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, which for the 2014 tax year is \$28,600. See G.S. 105-277.1 for the full text of the statute.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

Fill in applicable boxes:

- Yes No As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.
- Yes No As of January 1, were you and your spouse (if applicable) **both** less than 65 years of age and at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

- Requirements:
1. File Form AV-9A Certification of Disability if required above.
 2. Complete Part 5. Income Information.
 3. Complete Part 6. Affirmation and Signature.

Part 3. Disabled Veteran Exclusion

Short Description: This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a servicemember who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. 105-277.1C for the full text of the statute.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Disabled Veteran Exclusion or the Elderly or Disabled Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

Fill in applicable boxes:

Yes No I am a disabled veteran. (See definition of disabled veteran above.)

Yes No I am the surviving spouse of either a disabled veteran or a servicemember who met the conditions in the description above. If you answer **Yes**, complete the next question.

Yes No I am currently unmarried and I have never remarried since the death of the veteran.

- Requirements:
1. File Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion. This form must first be certified by the United States Department of Veterans Affairs, and then filed with the county tax assessor.
 2. Complete Part 6. Affirmation and Signature.

Part 4. Circuit Breaker Property Tax Deferment

Short Description: Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2014 tax year is **\$28,600**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (**\$28,600**) but does not exceed 150% of the income eligibility limit, which for the 2014 tax year is **\$42,900**, the owner's taxes will be limited to five percent (5%) of the owner's income.

However, the taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR!!

Multiple Owners: Each owner (other than husband and wife) must file a separate application. **All owners must qualify and elect to defer taxes under this program or no benefit is allowed under this program.** The Circuit Breaker Property Tax Deferment cannot be combined with either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion.

Fill in applicable boxes:

Yes No As of January 1, were either you **or** your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.

Yes No As of January 1, were you and your spouse (if applicable) **both** less than 65 years of age **and** at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

Yes No Have you owned the property for the last five full years prior to January 1 of this year and occupied the property for a total of five years?

Yes No Do all owners of this property qualify for this program and elect to defer taxes under this program? If you answer **No**, the property cannot receive benefit under this program.

- Requirements:
1. File Form AV-9A Certification of Disability if required above.
 2. Complete Part 5. Income Information.
 3. Complete Part 6. Affirmation and Signature.

Part 5. Income Information *(complete only if you also completed Part 2 or Part 4)*

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disabled Exclusion and the Circuit Breaker Property Tax Deferment Program and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

Applicant's Social Security Number

Spouse's Social Security Number

Requirements:

1. You must provide a copy of the first page of your individual Federal Income Tax Return for the previous calendar year (unless you do not file a Federal Income Tax Return). Married applicants filing separate returns must submit both returns. If you have not filed your Federal Income Tax Return at the time you submit this application, submit a copy of the first page when you file your return. Your income tax returns are confidential and will be treated as such. Your application will not be processed until the income tax information is received. Please check the appropriate box concerning the submission of your Federal Income Tax Return.

Fill in applicable box:

- Federal Income Tax Return submitted with this application.
- Federal Income Tax Return will be submitted when filed with the IRS.
- I will not file a Federal Income Tax Return with the IRS for the previous calendar year.

2. Provide the income information requested below for the previous calendar year. Provide the total amount for both spouses. **If you do not file a Federal Income Tax Return, you must attach documentation of the income that you report below (W-2, SSA-1099, 1099-R, 1099-INT, 1099-DIV, financial institution statements, etc.).**

| | | |
|--|----|----------------------|
| a. Wages, Salaries, Tips, etc | \$ | <input type="text"/> |
| b. Interest (Taxable and Tax Exempt)..... | \$ | <input type="text"/> |
| c. Dividends..... | \$ | <input type="text"/> |
| d. Capital Gains..... | \$ | <input type="text"/> |
| e. IRA Distributions..... | \$ | <input type="text"/> |
| f. Pensions and Annuities..... | \$ | <input type="text"/> |
| g. Disability Payments (not included in Pensions and Annuities)..... | \$ | <input type="text"/> |
| h. Social Security Benefits (Taxable and Tax Exempt)..... | \$ | <input type="text"/> |
| i. All other moneys received (Describe in Comments section.)..... | \$ | <input type="text"/> |
| Total | \$ | <input type="text"/> |

Comments:

INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.

Certification of Disability for Property Tax Exclusion (G.S. 105-277.1) State of North Carolina

| | | | | |
|-----------------------|-----------------------|------|------------------------|----------|
| Applicant's Name | | | Social Security Number | |
| Address | | | Date of Birth | |
| City | | | State | Zip Code |
| Home Telephone Number | Work Telephone Number | Ext. | Cell Phone Number | |

Social Security Number (SSN) disclosure is mandatory for approval of the Property Tax Exclusion under G.S. 105-277.1 and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

DO NOT USE THIS FORM TO CERTIFY DISABILITY FOR THE DISABLED VETERAN EXCLUSION (G.S. 105-277.1C). IT IS A DIFFERENT PROGRAM. YOU MUST OBTAIN A VETERAN'S DISABILITY CERTIFICATION DIRECTLY FROM THE APPROPRIATE FEDERAL AGENCY.

This section can only be completed by a physician licensed to practice medicine in North Carolina or by a governmental agency authorized to determine qualification for disability benefits.

Evidence that someone receives disability payments is not evidence of total and permanent disability.

Definition: G.S. 105-277.1(b)(4) Totally and permanently disabled. – A person is totally and permanently disabled if the person has 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 his or her life.

CERTIFICATION OF DISABILITY: I affirm that I am qualified and authorized to make this determination.

Yes No ➔ I certify that the applicant is currently totally and permanently disabled as defined above in G.S. 105-277.1(b)(4).

Yes No ➔ I certify that the applicant was under my care as of January 1 of this year and was totally and permanently disabled on that date.

| | |
|---|----------------|
| Signature | Date |
| Print Name | Phone |
| Title | License Number |
| Name of Medical Practice or Government Agency | |

Please submit completed certification to your County Tax Assessor. Do not submit to the N.C. Department of Revenue.

