

**MACHINERY ACT OF  
NORTH CAROLINA  
N.C. GENERAL  
STATUTE:105-277.1C**

**YOUR PERMANENT RESIDENCE  
INCLUDES YOUR DWELLING, RELATED  
IMPROVEMENTS, AND UP TO 1 ACRE OF  
LAND. A DWELLING CAN BE A SINGLE  
FAMILY HOME, CONDO OR  
MANUFACTURED HOME.**

**PROOF OF DISABILITY MUST BE IN THE  
FORM OF A CERTIFICATE OR LETTER  
FROM THE VETERANS  
ADMINISTRATION.**

**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)}.**

**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.

**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](http://www.jacksonnc.org)

**2017**

**DISABLED  
VETERANS  
EXEMPTION**



**JACKSON COUNTY**



**PROPERTY TAX RELIEF FOR VETERANS  
WITH A PERMANENT TOTAL DISABILITY  
THAT IS SERVICE CONNECTED**

## PERMANENT RESIDENCE OWNERS THAT CAN QUALIFY:

- **HONORABLE DISCHARGED** VETERANS WITH A PERMANENT TOTAL DISABILITY THAT IS SERVICE-CONNECTED OR RECEIVES/HAS RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING UNDER 38 U.S.C. 2101.
- **UNMARRIED** SURVIVING SPOUSE OF AN HONORABLY DISCHARGED VETERAN THAT HAD A PERMANENT TOTAL DISABILITY THAT WAS SERVICE-CONNECTED OR HAD RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING UNDER 38 U.S.C. 2101.

## DISABLED VETERAN EXCLUSION

- EXCLUSION: A PERMANENT RESIDENCE OWNED AND OCCUPIED BY AN OWNER WHO IS A NC RESIDENT, AN HONORABLY DISCHARGED, AND TOTALLY & PERMANENTLY DISABLED VETERAN OR UNMARRIED SURVIVING SPOUSE OF AN HONORABLY DISCHARGED DISABLED VETERAN IS DESIGNED A SPECIAL CLASS OF PROPERTY.
- **THE FIRST \$45,000 OF APPRAISED VALUE OF THE RESIDENCE IS EXCLUDED FROM TAXATION.**
- AN OWNER WHO RECEIVES THIS EXCLUSION MAY **NOT** RECEIVE OTHER PROPERTY TAX RELIEF. {GS 105-277.1c.(a)}.
- NO AGE REQUIREMENT
- NO INCOME REQUIREMENT
- ONE-TIME APPLICATION REQUIRED
- APPLICATIONS MAY BE TIMELY FILED UP TO **JUNE 1ST** OF THE CURRENT YEAR
- UNTIMELY APPLICATIONS MAY BE FILED UNTIL THE END OF THE CALENDAR YEAR, AND MAY BE APPROVED BY THE BOARD OF EQUALIZATION AND REVIEW UPON SHOWING GOOD CAUSE FOR FAILURE TO TIMELY FILE THE APPLICATION.

## HONORABLY DISCHARGED

### OR DISCHARGED UNDER HONORABLE CONDITIONS

THE DISABLED VETERAN EXEMPTION IS ONLY FOR THOSE VETERANS WHO HAVE BEEN:

**HONORABLY DISCHARGED**

OR

**DISCHARGED UNDER  
HONORABLE CONDITIONS.**

THE VETERAN SHOULD PROVIDE PROOF BY SUBMITTING A COPY OF THEIR HONORABLE DISCHARGE CERTIFICATE.



## VETERANS DISABILITY CERTIFICATION DEFINED

A CERTIFICATE BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR ANOTHER FEDERAL AGENCY THAT A VETERAN HAS A PERMANENT TOTAL DISABILITY THAT IS SERVICE-CONNECTED. {NCDVA-9}

## VETERAN DEFINED

A VETERAN OF ANY BRANCH OF THE ARMED FORCES OF THE UNITED STATES.

## PROOF OF DISABILITY

FOR PROOF OF DISABILITY, THE VETERAN SHOULD BE ABLE TO PROVIDE ONE OF THESE LETTERS SERVING AS A VETERANS DISABILITY CERTIFICATION:

AWARD LETTER—VETERANS AFFAIRS LETTER GIVEN TO VETERAN WHEN DISABILITY DETERMINATION IS MADE.

VETERANS AFFAIRS RESPONSE TO THE REQUEST FROM A VETERAN FOR CERTIFICATION.

VETERANS AFFAIRS USE THE TERMS: "PERMANENT AND TOTAL"

## PROOF OF SPECIALLY ADAPTED HOUSING

THE VETERAN SHOULD PROVIDE WRITTEN PROOF THAT BENEFITS WERE RECEIVED UNDER 38 U.S.C. 2101 FOR SPECIALLY ADAPTED HOUSING.

