

Elderly/Disabled Exclusion

Excludes the greater of \$25,000 or 50% of the assessed value. Removes solid waste fee for residence.

Who is Eligible?

- Must be age 65 or older or totally and permanently disabled as of January 1;
- Must be a full-time Jackson County, N.C. resident;
- Must be your primary residence (may be considered real or personal property);
- Must have a gross spousal income of \$38,800.

Application Requirements

- One-time application;
- Copy of drivers license;
- Complete income tax return, including all schedules, or proof of income (if not required to file tax return);
- For disabled applicants, Form AV-9A completed by a physician licensed to practice medicine in N.C.

What's Included?

- The residence
- Any associated outbuildings
- Up to one acre of land

Disabled Veteran Exclusion

Excludes up to \$45,000 of the assessed value.

Who is Eligible?

- Must be a veteran whose character of service at separation was honorable or under honorable conditions;
- Must have a total and permanent service-connected disability or receive benefit for specially adapted housing under 38 U.S.C. 2101 as of January 1;
- May be an unmarried surviving spouse of a disabled veteran who meets the above criteria, a veteran who died as a result of a service-connected condition whose character of service was honorable or under honorable conditions or a service-member who died from a service-connected condition in the line of duty and not as a result of willful misconduct;
- Must be a full-time Jackson County, N.C. resident;
- Must be your primary residence (may be considered real or personal property).

Application Requirements

- One-time application;
- Copy of drivers license;
- Form NCDVA-9 completed by the Veterans Office.

Circuit Breaker Tax Deferment

Taxes are limited to a percentage of the qualifying owner's income.

Who is Eligible?

- Must be age 65 or older or totally and permanently disabled as of January 1;
- Must be a full-time Jackson County, N.C. resident;
- Must be your primary residence;
- Must have owned and occupied the residence for the last five (5) calendar years immediately preceding January 1;
- Must have a gross spousal income of \$58,200 or less.

Application Requirements

- Annual application;
- Copy of drivers license;
- Complete income tax return, including all schedules, or proof of income (if not required to file tax return);
- For disabled applicants, Form AV-9A completed by a physician licensed to practice medicine in N.C.

Taxes over the limitation amount are deferred and remain a lien on the property.

Please see deferment information section for additional information.

Applications

- Applications and all required information must be submitted by June 1 to be considered timely filed.
- Each owner is eligible to receive benefits from only one program, married couples are considered one owner.
- Married couples—only one spouse must meet the age/disability requirement.
- Multiple owners (other than married couples)—each owner must apply separately for their proportionate share of the exclusion. Under the circuit breaker deferment all owners must qualify and elect to defer taxes.

Social Security Number

A social security number is mandatory and will be used to establish the identification of the applicant (US Code Title 42, Section 405 (c)(2)(C)(i)). Governmental units may not communicate or make available to the public a person's social security number. (The Identity Theft Protection Act of 2005).

Income

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 spouse, the gross income for both spouses must be included, whether or not the property is in both names.

Temporary Absence

An otherwise qualifying owner does not lose the benefit of the exclusion/deferment 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, as long as the residence is unoccupied or occupied by the owner's spouse or other dependent.

Deferment Information

- For an owner whose gross income amount for the previous year does not exceed \$38,800, the owner's taxes are limited to four percent (4%) of the owner's income.
- For an owner whose gross income amount for the previous year exceeds \$38,800 but does not exceed \$58,200, the owner's taxes are limited to five percent (5%) of the owner's income.
- Taxes over the limitation are deferred and a lien on the property.

Compliance Reviews

Routine reviews of property owners receiving benefit under any of these programs are conducted to ensure continued compliance.

Property owner's are required by law to report any changes in ownership or use to the Tax Assessors Office. Failure to do so may result in a discovery of prior year property taxes and penalties.

Disqualifying Events

- Death of the owner.
- Transfer of the property.
- Owner ceases to use the property as their primary residence.
- Owner is no longer a permanent resident of Jackson County, N.C..
- Owner receives a homestead exclusion on property owned outside of Jackson County, N.C..
- Owner fails to meet the income requirements.
- Elderly, disabled, disabled veteran—if one of the above disqualifying events occur prior to July 1, the exclusion will be removed for the current tax year.
- Circuit breaker—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.



JACKSON COUNTY
Tax Administration

Property Tax Relief Programs

Elderly/Disabled Exclusion
Disabled Veteran Exclusion
Circuit Breaker Deferment

401 Grindstaff Cove Road, Suite 132
Sylva, NC 28779
(828) 586-7542
<https://www.jacksonnc.org/tax-administration/tax-relief>