



**NC provides tax relief for qualifying seniors, disabled veterans, and disabled persons. If you would like to receive an application for the Property Tax Relief as defined in the attached documentation, please contact the Davie County Tax Assessor's office at 336-753-6120.**

**G.S. 105-277.1 PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR DISABLED PERSONS:**

To be eligible for the Elderly or Disabled Exclusion you must be 65 years of age or totally and permanently disabled by January 1, 2021, and your total combined income cannot exceed \$31,500. The amount of the appraised value of the residence that may be excluded from taxation is the greater of \$25,000 or fifty percent of the appraised value of the residence. Income means all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant.

If you received this exclusion last year, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion last year but the property no longer qualifies for any reason, you must notify the assessor. Failure to notify the assessor that the property no longer qualifies for the exclusion will cause the property to be subject to discovery with penalties and interest pursuant to G.S. 105-312.

You may obtain an application from the county tax department or on our website [www.daviecountync.gov](http://www.daviecountync.gov). It must be filed with the county assessor by June 1, 2021.

**G.S. 105-277.1B PROPERTY TAX HOMESTEAD CIRCUIT BREAKER DEFERMENT:**

To be eligible for this Tax Deferment Program you must be 65 years of age or totally and permanently disabled by January 1, 2021, and your total combined income cannot exceed \$47,250. The owner has occupied the property as a permanent residence for at least five years and be a North Carolina resident. Please contact our office for more information. **This program is not an exclusion. It is a deferment with TAXES BECOMING DUE WITH INTEREST at the time of property being sold or the owner is deceased.**

**You must apply for the Circuit Breaker Deferment every year.** You may obtain an application from the county tax department or on our website [www.daviecountync.gov](http://www.daviecountync.gov). It must be filed with the county assessor by June 1, 2021.

**105-2 77.1C DISABLED VETERAN PROPERTY TAX HOMESTEAD EXCLUSION:**

This program excludes up to the first \$45,000 of the appraised value of the permanent residence of an honorably discharged veteran who has a permanent and total disability that is service-connected or who receives benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation on this program.

If you received this exclusion last year, you do not need to apply again unless you have changed your permanent residence. You may obtain an application from the county tax department or on our website [www.daviecountync.gov](http://www.daviecountync.gov). It must be filed with the county assessor by June 1, 2021.

MAIL TO: DAVIE COUNTY TAX ASSESSOR  
123 S MAIN ST  
MOCKSVILLE NC 27028

IF YOU HAVE ANY QUESTIONS OR NEED ASSISTANCE  
WITH EXEMPTIONS, DEFERMENTS OR EXCLUSIONS,  
PLEASE CALL OUR OFFICE AT (336) 753-6120

