

STATE OF NORTH CAROLINA

COUNTY OF FORSYTH

YEAR 2016

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)

APPLICATION FOR PROPERTY TAX RELIEF

COUNTY OF: \_\_\_\_\_

PROPERTY ID NUMBER: \_\_\_\_\_

NAME OF APPLICANT: \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_

NAME OF SPOUSE: \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_

RESIDENCE ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

Place Label Here

Telephone Number: (H) \_\_\_\_\_ (W) \_\_\_\_\_ (C) \_\_\_\_\_

E-mail Address: \_\_\_\_\_ (optional)

Circle One:

Yes No Is this property your permanent legal residence?

Yes No Does your spouse (if applicable) live with you in the residence? If you answer **No**, provide your spouse's address: \_\_\_\_\_  
\_\_\_\_\_

Yes No Are you or your spouse currently residing in a health care facility? If you answer **Yes**, circle one (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:

Owner _____	_____ %	Owner _____	_____ %
Owner _____	_____ %	Owner _____	_____ %
Owner _____	_____ %	Owner _____	_____ %

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

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## **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, check only that program in the section below. 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, check all of the programs in the section below 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.

**\*Note: Permanent residence - A person's legal residence. It includes the dwelling, the dwelling site, not to exceed one acre, and related improvements. The dwelling may be a single residence, a unit in a multi-family residential complex, or a manufactured home.**

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

<b><u>Check:</u></b>	<b><u>You Must Complete:</u></b>
<input type="checkbox"/> <b>Elderly or Disabled Exclusion</b>	<b>Parts 2, 5, 6</b>
<input type="checkbox"/> <b>Disabled Veteran Exclusion</b>	<b>Parts 3, 6</b>
<input type="checkbox"/> <b>Circuit Breaker Tax Deferment Program</b>	<b>Parts 4, 5, 6</b>

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

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## **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 2016 tax year is **\$29,500**. 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). If eligible, each owner may receive benefits under 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.

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

- Requirements:**
1. File Form AV-9A Certification of Disability if you are not at least 65 years of age.
  2. Complete Part 5. Income Information.
  3. Complete Part 6. Affirmation and Signature.

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Office Use Only: AV-9A Required: Y / N      Approved: Y / N    Date: \_\_\_\_\_    By: \_\_\_\_\_  
AV-9A Received: Y / N    Date: \_\_\_\_\_    Comments: \_\_\_\_\_

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### **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 surviving spouse (who has not remarried) of either (1) disabled veteran as defined above, (2) a veteran who has died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a service member 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). If eligible, each owner may receive benefits under 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.

- Circle One:**
- Yes No** I am a disabled veteran. (See Definition of disabled veteran above)
- Yes No** I am a surviving spouse of either a disabled veteran or a service member 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 be certified by the United States Department of Veterans Affairs.
  2. Complete Part 6. Affirmation and Signature.

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Office Use Only: NCDVA-9 Received: Y / N Date: \_\_\_\_\_ Approved: Y / N Date: \_\_\_\_\_ By: \_\_\_\_\_  
Comments: \_\_\_\_\_

## **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 2016 tax year is **\$29,500**, 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 (**\$29,500**) but does not exceed 150% of the income eligibility limit, which for the 2016 tax year is **\$44,250**, 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.

- Circle One:**
- 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** (continued from previous page)

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.).**

	<u>CLAIMANT</u>	<u>SPOUSE CO/ OWNER</u>
a. Wages, Salaries, Tips, etc.....	\$ _____	\$ _____
b. Interest (Taxable and Tax Exempt).....	\$ _____	\$ _____
c. Dividends.....	\$ _____	\$ _____
d. Capital Gains.....	\$ _____	\$ _____
e. IRA Distributions.....	\$ _____	\$ _____
f. Pensions and Annuities.....	\$ _____	\$ _____
g. Disability Payments (not included in Pensions and Annuities)	\$ _____	\$ _____
h. Social Security Benefits (Taxable and Tax Exempt).....	\$ _____	\$ _____
i. All other moneys received (examples: alimony, rents, gifts, income from Schedule. C, E, F).....	\$ _____	\$ _____
<b>Total</b> .....	<b>\$ _____</b>	<b>\$ _____</b>

Comments: \_\_\_\_\_  
\_\_\_\_\_

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

Office Use Only: FITR Required: Y / N      FITR Received: Y / N      Date: \_\_\_\_\_  
 Income: \$ \_\_\_\_\_      < IEL / 1.5 IEL / > 1.5 IEL      Date: \_\_\_\_\_      By: \_\_\_\_\_  
 Comments: \_\_\_\_\_

## **Part 6. Affirmation and Signature**

**AFFIRMATION OF APPLICANT** – Under penalties prescribed by law, I hereby affirm that, to the best of my knowledge and belief, all information furnished by me in connection with this application is true and complete. **Furthermore, I understand that if I participate in the Circuit Breaker Property Tax Deferral Program, liens for the deferred taxes will exist on my property, and that when a disqualifying event occurs, the taxes for the year of the disqualifying event will be fully taxed and the last three years of deferred taxes prior to a disqualifying event will become due and payable, with all applicable interest.**

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's Name (please print)

\_\_\_\_\_  
Spouse's Signature

\_\_\_\_\_  
Date

**Application must be received by June 1<sup>st</sup> to be timely filed.**

This application must be filed with the: Forsyth County Tax Assessor  
Attention: Property Tax Relief  
201 North Chestnut Street  
PO Box 757  
Winston-Salem, NC 27101

**Do not send this application to the North Carolina Department of Revenue.**

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