

LAW  
MACHINERY ACT OF N.C.  
N.C. GENERAL STATUTE  
105 - 277.1C

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

PROOF OF DISABILITY MUST BE IN THE FORM OF A CERTIFICATE OR LETTER FROM THE VETERANS ADMINISTRATION. (NCDVA-9)(G.S.105-277.1C)

AN APPLICATION FOR THE EXCLUSION SHOULD BE FILED DURING THE REGULAR LISTING PERIOD (JANUARY 1 - 31), HOWEVER IT MAY BE FILED AND ACCEPTED AT ANY TIME UP TO JUNE 1.

UNTIMELY APPLICATIONS MAY BE FILED UNTIL THE END OF THE CALENDAR YEAR, AND MAY BE APPROVED BY THE BOARD OF E&R UPON SHOWING GOOD CAUSE FOR FAILURE TO TIMELY FILE THE APPLICATION.

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)}.

AN OWNER WHO RECEIVES THIS EXCLUSION **MAY NOT** RECEIVE OTHER PROPERTY TAX RELIEF. {GS 105-277.1(a)}

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.

**GASTON**



**COUNTY**

**MAILING ADDRESS:**

GASTON COUNTY TAX DEPT.  
PO BOX 1578  
GASTONIA, NC 28053  
*ATTENTION: HOMESTEAD*

**PHYSICAL ADDRESS:**

GASTON COUNTY ADMINISTRATION BLDG.  
128 WEST MAIN AVE., SUITE 117  
GASTONIA, NC 28052

**TELEPHONE NUMBERS:**

704-810-5834  
704-810-5848

**FAX NUMBER:**

704-862-6262

**INTERNET ADDRESS:**

[www.gastongov.com](http://www.gastongov.com)

**2017  
DISABLED  
VETERANS  
EXCLUSION**



**GASTON COUNTY**



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



## DISABLED VETERAN EXCLUSION

- A PERMANENT RESIDENCE OWNED AND OCCUPIED BY AN OWNER WHO IS A NC RESIDENT AND WHO IS AN HONORABLY DISCHARGED DISABLED VETERAN OR THE UNMARRIED SURVIVING SPOUSE OF AN HONORABLY DISCHARGED DISABLED VETERAN IS DESIGNATED 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 105-277.1(a)}
- NO AGE REQUIREMENT.
- NO INCOME REQUIREMENT.
- ONE-TIME APPLICATION REQUIRED.
- APPLICATIONS MAY BE TIMELY FILED UP TO AND THROUGH JUNE 1.
- UNTIMELY APPLICATIONS MAY BE FILED UNTIL THE END OF THE CALENDAR YEAR, AND MAY BE APPROVED BY THE BOARD OF E&R UPON SHOWING GOOD CAUSE FOR FAILURE TO TIMELY FILE THE APPLICATION.

## VETERAN'S DISABILITY CERTIFICATION DEFINED

A CERTIFICATION 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).

## DISCHARGED

THE **DISABLED VETERAN** EXCLUSION IS FOR THOSE VETERANS WHO HAVE BEEN DISCHARGED **HONORABLY OR UNDER HONORABLE CONDITIONS.**

THE DISABLED VETERAN OR UNMARRIED SURVIVING SPOUSE OF THE DISABLED VETERAN MUST SUBMIT FORM NCDVA-9 AS PROOF OF DISCHARGE AND DISABILITY.



## PERMANENT RESIDENCE OWNERS THAT CAN QUALIFY

- VETERAN WAS DISCHARGED **HONORABLY OR UNDER HONORABLE CONDITIONS** WITH A PERMANENT TOTAL DISABILITY THAT IS SERVICE CONNECTED OR RECEIVES OR HAS RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING UNDER 38 U.S.C.2101.
- UNMARRIED SURVIVING SPOUSE (**NEVER REMARRIED**) OF A VETERAN DISCHARGED HONORABLY OR UNDER HONORABLE CONDITIONS OF EITHER:
  - (1) DISABLED VETERAN.
  - (2) VETERAN WHO DIED AS A RESULT OF A SERVICE-CONNECTED CONDITION.
  - (3) A SERVICE-MEMBER WHO DIED FROM A SERVICE-CONNECTED CONDITION IN THE LINE OF DUTY AND NOT AS A RESULT OF WILLFUL MISCONDUCT.
  - (4) DISABLED VETERAN WHO HAD RECEIVED BENEFITS FOR SPECIALLY ADAPTED HOUSING. [2011] G.S. 105-277.1C

## VETERAN DEFINED

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



## PROOF OF DISABILITY

STATE OF NC CERTIFICATION FOR DISABLED VETERAN'S PROPERTY TAX EXCLUSION.  
(NCDVA-9)  
(G.S.105-277.1C)

NCDVA-9 MUST BE COMPLETED BY:

DEPARTMENT OF VETERANS AFFAIRS  
REGIONAL OFFICE  
251 N. MAIN ST.  
WINSTON-SALEM, NC 27155

## 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.

OR

STATE OF NC CERTIFICATION FOR DISABLED VETERAN'S PROPERTY TAX EXCLUSION.  
(NCDVA-9)