

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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HOUSE DRH10921-MC-216 (04/22)

Short Title: Modify Disabled Vet Property Tax Exclusion.

(Public)

Sponsors: Representative Dickson.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE DISABLED VETERAN PROPERTY TAX HOMESTEAD
3 EXCLUSION.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-277.1C(a), as enacted by S.L. 2008-107, reads as rewritten:

6 "(a) Exclusion. – A permanent residence owned and occupied by an owner who is a
7 North Carolina resident and who is an honorably discharged disabled veteran or the unmarried
8 surviving spouse of an honorably discharged disabled veteran is designated a special class of
9 property under Article V, Section 2(2) of the North Carolina Constitution and is taxable in
10 accordance with this section. The ~~first forty five thousand dollars (\$45,000)~~ of appraised value
11 of the residence is excluded from taxation. An owner who receives an exclusion under this
12 section may not receive other property tax relief."

13 **SECTION 2.** This act is effective for taxable years beginning on or after July 1,
14 2009.

