



STATE OF NORTH CAROLINA
CATAWBA COUNTY
PROPERTY TAX RELIEF



APPLICATION PERIOD IS JANUARY 1ST, 2024 THROUGH JUNE 1ST, 2024

ELDERLY OR DISABLED EXCLUSION

- 65 years of age or older **OR** totally & permanently disabled (requires Form AV-9A, Certification of Disability) as of January 1, 2024.
- Must own and occupy home for which the Exclusion is being applied as of January 1, 2024
- 2023 household income may not exceed \$36,700 (includes gross Social Security wages)

DISABLED VETERAN EXCLUSION

- No age or income limitation, but **DOES require Application for Property Tax Relief along with Form NCDVA-9**
- Must own and occupy home for which the Exclusion is being applied as of January 1, 2024
- As of January 1st 2024, must be a Disabled veteran of a branch of the US Armed Forces who was honorably discharged or discharged under honorable conditions **OR** surviving spouse, who has not remarried, of a qualifying disabled veteran
- Must have a 100% total and permanent service-connected disability that existed as of January 1, 2024 **OR** be receiving benefits for specially adapted housing under 38 U.S.C. 2101 as of January 1, 2024
- If you will be applying for the Disabled Veteran program and require the NCDVA-9 form, please visit the Catawba County website or contact the Catawba County Veteran's Services office at 828-465-8255. If you have any questions, please contact Matthew Reese at 828-465-8436.

CIRCUIT BREAKER TAX DEFERMENT PROGRAM**

- 65 years of age or older **OR** totally & permanently disabled as of January 1, 2024
- Must have owned and occupied permanent residence for at least the last 5 full years prior to January 1, 2024
- All owners of property must apply and qualify for this program
- A yearly application is required
- 2023 household income may not exceed \$55,050 (includes gross Social Security wages)
- ****If your income is \$36,700 or less, your tax bill will be limited to 4% of your income. If your income is between \$36,700 and \$55,050, your tax bill will be limited to 5% of your income. The amounts are **deferred** and remain a **lien** on the property. ****

****Further details for this program can be obtained by contacting Matthew Reese at 828-465-8436.****

IF YOU FEEL THAT YOU MAY QUALIFY FOR ANY OF THE ABOVE PROGRAMS,

PLEASE READ THE FOLLOWING CAREFULLY

1. If you will be applying for the Elderly/Disabled Exclusion or the Circuit Breaker Deferral program and are under the age of 65, you may obtain the required Form AV-9A (Certification of Disability) through the Catawba County website or by contacting Matthew Reese at 828-465-8436.
2. Each of the above programs requires
 - a. Income verification (except the Disabled Veteran Program). We will require a copy of the first two pages and Schedule 1 (if applicable) of your 2024 Federal Income Tax Return and/or copies of all other documents showing 2023 income (i.e., SSA-1099 (Social Security Income Statement), 1099-DIV, 1099-INT, etc.).
 - b. Proof of residence (i.e. NC Driver's License or Photo ID)
3. **After** you have filed your 2024 Federal Income Tax Return or received all your income documents which show your 2023 income from all sources, please call Matthew Reese at 828-465-8436 to request an application. You may also schedule an appointment so that we may assist you with the application process.

THE DEADLINE FOR SUBMITTING AN APPLICATION IS JUNE 1ST, 2024