

**COUNTY OF GUILFORD**  
**STATE OF NORTH CAROLINA - TAX YEAR 2010**  
**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)**

Name of Applicant: \_\_\_\_\_ Date of Birth: \_\_\_\_\_  
Last First MI mm/dd/year

Name of Spouse: \_\_\_\_\_ Date of Birth: \_\_\_\_\_  
Last First MI mm/dd/year

Residence Address: \_\_\_\_\_  
\_\_\_\_\_

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

Listing Number: \_\_\_\_\_

Property ID Number: \_\_\_\_\_

**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 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 by entirety, only one application is required. If a husband and wife own the property as tenants in common, then a separate application is required for each spouse.

## **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 and proceed to complete the appropriate parts of the application. The assessor will review your application and make a determination of your qualification.

### **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, number the programs in the section below in the order you wish to receive consideration. (Example, if you wish to be first considered for the “Disabled Veteran Exclusion”, second for the “Circuit Breaker Tax Deferment” and third for the “Elderly or Disabled Exclusion”, mark the “Disabled Veteran Exclusion” check box with a “1”, mark the “Circuit Breaker Tax Deferment” check box with a “2” and mark the “Elderly or Disabled Exclusion” check box with a “3”.)

**Read the descriptions and requirements of the three programs on the following pages and then check one or order the programs for which you are applying:**

**Check One or Order:**

**Elderly or Disabled Exclusion**

**Disabled Veteran Exclusion**

**Circuit Breaker Tax Deferment**

**You Must Complete:**

**Parts 2, 5, 6**

**Parts 3, 6**

**Parts 4, 5, 6**

### **Assistance in Completing this Form**

**Assistance** in completing this form may be sought by contacting the Guilford County Tax Assessor’s office in **Greensboro** at telephone number **(336) 641-3320** or in **High Point** at telephone number **(336) 845-7911**.

Or by **visiting** our offices at:

**400 W. Market St., Greensboro or  
505 E. Green Dr., High Point**

The completed applications should be **mailed** to:

**Guilford County Tax Assessor or  
PO Box 3138  
Greensboro, NC 27402**

**Guilford County Tax Assessor  
PO Box 698  
High Point, NC 27261**

## **Part 2. Elderly or Disabled Exclusion**

**Short Description:** This program **excludes** from taxation 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 (as of January 1) 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 of \$27,100. Income components are listed in Part 5 and include taxable and tax exempt Social Security Benefits. See G.S. 105-277.1 for the full text of the statute describing this exclusion.

**Multiple Owners:** Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife as tenants by entirety). 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:**      **Yes**    **No**      As of January 1, were you 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 totally and permanently disabled and less than 65 years of age? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

- 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.

Office Use Only: AV-9A Required: Y / N

Approved: Y / N Date: \_\_\_\_\_ By: \_\_\_\_\_

AV-9A Received: Y / N Date: \_\_\_\_\_

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

### **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 receives 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 a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a servicemember who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S.-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 as tenants by the entirety). 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 the surviving spouse of either a disabled veteran or a servicemember 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 Veteran Affairs. **or** File documentation that you receive benefits for specially adapted housing under 38 U.S.C. 2101. Obtain the documentation from the appropriate federal agency.
2. Complete Part 6. Affirmation and Signature.

Office use Only:    VDC Received: Y/ N Date: \_\_\_\_\_    Approved: Y/ N Date: \_\_\_\_\_    By: \_\_\_\_\_  
                           SAH Received: Y/ N Date: \_\_\_\_\_    Comments: \_\_\_\_\_  
                           HDC Received: Y / N Date: \_\_\_\_\_





**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.).**

- 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 Sched. C, E, F)...\$ \_\_\_\_\_
- Total** .....\$ \_\_\_\_\_

**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: \_\_\_\_\_

