



**Guilford County, North Carolina • Tax Year 2008**  
**PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR**  
**PERMANENTLY DISABLED PERSON**  
**N.C.G.S. 105.277.1**

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North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by North Carolina residents who are aged 65 or older or totally and permanently disabled whose income does not exceed twenty five thousand dollars (\$25,000). The exclusion amount is the greater of twenty five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of the residence. "Income" means all moneys received other than gifts or inheritances received from a spouse, lineal ancestor or lineal descendant.

If you received this exclusion in 2007, you do not need to apply again unless you have changed your permanent residence. If you received the exclusion in 2007 and your income in 2007 was above twenty five thousand dollars (\$25,000), you must notify the assessor. If you received the exclusion in 2007 because you were totally and permanently disabled and you are no longer totally and permanently disabled, you must notify the assessor. If the person receiving the exclusion in 2007 has died, the person required by law to list the property must notify the assessor. Failure to provide any of the notices required by this paragraph before June 2 will result in penalties and interest.

If you did not receive the exclusion in 2007 but are now eligible, complete the application on the back of this form. It must be filed by June 2, 2008. Return the form to one of the following addresses:

Guilford County Tax Assessor  
P.O. Box 3138  
Greensboro, NC 27402-3138

Guilford County Tax Assessor  
P.O. Box 698  
High Point, NC 27261-0698

If you have questions or require assistance in completing this form, you may contact the Tax Department at (336) 641-3320 in Greensboro or (336) 845-7911 in High Point. You may also visit our offices at 400 West Market Street in Greensboro and 505 E. Green Street in High Point. Our email address is [Taxdir@co.guilford.nc.us](mailto:Taxdir@co.guilford.nc.us)

**Income Example:**

If an applicant's income for 2007 was \$2,000 and this person received \$6,000 in non-taxable Social Security benefits, his income for 2007 would be \$8,000. Both amounts should be counted and may be found on the applicant's 2007 Individual Federal Income Tax Return. Assuming the applicant had no other income in 2007 and he was at least 65 years of age or totally and permanently disabled, he would qualify for the Homestead Exclusion for tax year 2008.

For married applicants residing with their spouses, the income of both spouses must be included, whether or not the residence is listed in both names.

Please note that **Social Security benefits and disability benefits must be included** when determining your eligibility for the Homestead Exclusion.

**Tax Year 2008**  
**Application for Homestead Exclusion Under N.C.G.S. 105-277.1**

**Applicant**

**Spouse**

- |   |  |  |
|---|--|--|
| 1. Full name as shown on listing card   |  |  |
| 2. Residence address  |  |  |
| 3. Is this property your permanent residence?   |  |  |
| 4. Date of birth  |  |  |
| 5. Social Security number   |  |  |
| 6. Telephone number   |  |  |
| 7. If your income level is low enough that you are not required to file a Federal Income Tax Return, enter your income for the preceding calendar year on this line. \$ _____ (If you are required to file a Federal Return, go to #8 below.) |  |  |

8. Enter the required income information from your individual Federal Income Tax Returns for the preceding calendar year below. If you file a joint return, place all income information under the applicant column.

	<b>Applicant</b>	<b>Spouse</b>
a. Wages, salaries, tips, etc.		
b. Interest		
c. IRA distributions		
d. Pensions and Annuities		
e. Social Security Benefits		
f. Capital gains		
g. Other moneys received		
<b>TOTAL</b>		

9. You should attach a copy of the first page of your Individual Federal Income Tax Return for 2007 (Form 1040) and/or a copy of your Social Security and/or Disability Income Summary (Form 1099). While your income tax return is confidential and will be treated as such, you may block out any information except those items under #8 above.

10. Disabled applicants under 65 years of age as of January 1 must furnish proof of their disability. Attach a certificate from a licensed physician or from a government agency authorized to determine qualification for disability benefits and place an "X" in the space provided. \_\_\_\_\_

**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.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone \_\_\_\_\_

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

Social Security numbers are required to be on this form. We will use these numbers to assist us in the administration of the property tax. Our authority to require these numbers is found in 42 USC 405(c)(2)(C)(i), N.C.G.S. 105-296(a), and other applicable laws.