

LAW

MACHINERY ACT OF NORTH CAROLINA
NORTH CAROLINA GENERAL STATUTE 105-277.1

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.

UNTIL A DISQUALIFICATION EVENT OCCURS, THE DEFERRED TAXES WILL NOT BECOME DUE. SINCE INCOME CAN VARY FROM YEAR TO YEAR IT IS POSSIBLE THAT YOU MAY QUALIFY ONE YEAR, BUT NOT THE NEXT, AND THEN REQUALIFY IN A SUBSEQUENT YEAR. THE HOMESTEAD CIRCUIT BREAKER REQUIRES A NEW APPLICATION TO BE SUBMITTED EVERY YEAR.

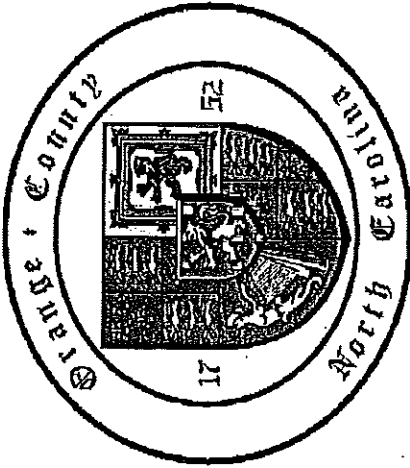
A TIMELY APPLICATION FOR THE EXCLUSION SHOULD BE FILED DURING THE REGULAR LISTING PERIOD (JANUARY 1-31), HOWEVER IT MAY BE FILED AND ACCEPTED AT ANY TIME UP TO JUNE 1.

WHEN PROPERTY IS OWNED BY MULTIPLE OWNERS (OTHER THAN HUSBAND & WIFE), EVERY OWNER MUST MEET THE QUALIFICATIONS AND ELECT TO DEFER THE TAXES UNDER THE CIRCUIT BREAKER.

PROOF OF DISABILITY MUST BE IN THE FORM OF A CERTIFICATION FROM A PHYSICIAN LICENSED TO PRACTICE MEDICINE IN NORTH CAROLINA OR FROM A GOVERNMENT AGENCY AUTHORIZED TO DETERMINE DISABILITY.

A DISABILITY LETTER FROM THE SOCIAL SECURITY ADMINISTRATION CANNOT BE ACCEPTED AS PROOF OF DISABILITY, UNLESS THE LETTER MEETS THE STATUTORY REQUIREMENTS.

SOCIAL SECURITY NUMBER INFORMATION IS MANDATORY AND WILL BE USED TO ESTABLISH THE IDENTIFICATION OF THE APPLICANT. (42 U.S.C. SECTION 4056(2)(C)(1)).



ORANGE COUNTY

MAILING ADDRESS:

P O BOX 8181
HILLSBOROUGH NC 27278

PHYSICAL ADDRESS:

GATEWAY CENTER BLDG
228 SOUTH CHURTON STREET
2ND FLOOR
HILLSBOROUGH NC 27278

TELEPHONE NUMBERS:

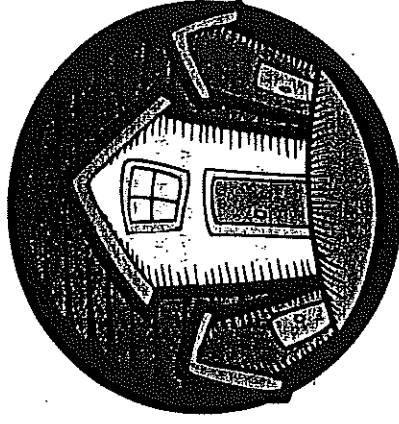
919-245-2100

FAX NUMBER:
919-644-3091

INTERNET ADDRESS:

www.co.orange.nc.us

2009
CIRCUIT BREAKER
TAX DEFERMENT
PROGRAM



PROPERTY TAX RELIEF
FOR ELDERLY
OR
PERMANENTLY
DISABLED PERSONS

ORANGE
COUNTY TAX
OFFICE

LAW

MACHINERY ACT OF NORTH CAROLINA NORTH
CAROLINA GENERAL STATUTE 106-277.1

THE EXCLUSION AMOUNT IS THE GREATER OF
\$25,000 OR 50% OF THE APPRAISED VALUE OF THE
HOME AND UP TO ONE (1) ACRE OF LAND.

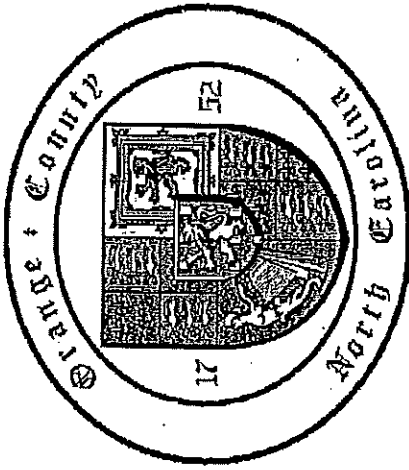
A TIMELY APPLICATION FOR THE EXCLUSION
SHOULD BE FILED DURING THE REGULAR LISTING
PERIOD (JANUARY 1-31), HOWEVER IT MAY BE
FILED AND ACCEPTED AT ANY TIME UP TO JUNE 1.

WHEN PROPERTY IS OWNED BY TWO OR MORE
PERSONS AND ONE OF THEM QUALIFIES FOR THIS
EXCLUSION, EACH OWNER MUST APPLY
SEPARATELY FOR THEIR SHARE OF THE
EXCLUSION. HUSBAND AND WIFE ARE ON THE
SAME APPLICATION.

PROOF OF DISABILITY MUST BE IN THE FORM OF A
CERTIFICATE FROM A PHYSICIAN LICENSED TO
PRACTICE MEDICINE IN NORTH CAROLINA OR FROM
A GOVERNMENT AGENCY AUTHORIZED TO
DETERMINE DISABILITY.

A DISABILITY LETTER FROM THE SOCIAL SECURITY
ADMINISTRATION CANNOT BE ACCEPTED AS
PROOF OF DISABILITY, UNLESS THE LETTER MEETS
THE STATUTORY REQUIREMENTS.

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MANDATORY AND WILL BE USED TO ESTABLISH
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SECTION 405©(2)©(1)).



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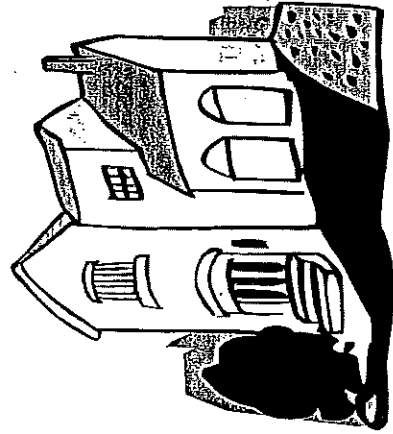
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PROPERTY TAX RELIEF
FOR ELDERLY
OR
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DISABLED PERSONS

ORANGE
COUNTY TAX
OFFICE

WHO QUALIFIES

1. A NORTH CAROLINA RESIDENT
AND
2. AT LEAST 65 YEARS OF AGE ON OR BEFORE JANUARY 1 OF CURRENT YEAR
3. TOTALLY AND PERMANENTLY DISABLED ON OR BEFORE JANUARY 1 OF CURRENT YEAR
AND
4. OWN AND OCCUPY A PERMANENT RESIDENCE ON OR BEFORE JANUARY 1 OF CURRENT YEAR

AND

5. 2009 APPLICANTS:

2008 INCOME CANNOT EXCEED \$25,600

INCOME EXAMPLES

WAGES - SOCIAL SECURITY - DISABILITY - SSI -
VA BENEFITS - PENSIONS - ANNUITIES - INTEREST -
DIVIDENDS - IRA DISTRIBUTIONS -
401K & 457 DISTRIBUTIONS -
WORKER'S COMPENSATION - ALIMONY - A.F.D.C. -
FOSTER CARE PAYMENTS - UNEMPLOYMENT -
RENTAL BUSINESS, FARM & GAMBLING INCOME -
RAILROAD RETIREMENT - CAPITAL GAIN.....ETC.

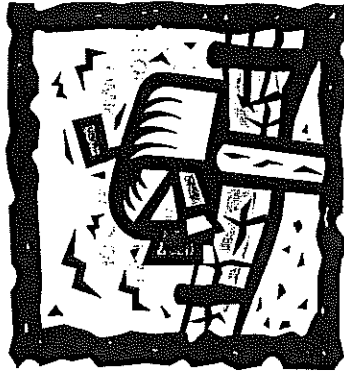
DEFINITIONS

1. RESIDENT - YOU MUST LIVE IN NORTH CAROLINA.
2. YOU MUST BE 65 YEARS OF AGE OR OLDER ON OR BEFORE JANUARY 1 OF CURRENT YEAR.
3. A PERSON IS TOTALLY AND PERMANENTLY DISABLED IF THE PERSON HAS A PHYSICAL OR MENTAL IMPAIRMENT THAT SUBSTANTIALLY PRECLUDES THEM FROM OBTAINING GAINFUL EMPLOYMENT AND THE PERMANENT DISABILITY IS REASONABLY CERTAIN TO CONTINUE WITHOUT IMPROVEMENT THROUGHOUT THEIR LIFE.
4. A PERSON'S LEGAL RESIDENCE, IT INCLUDES THE DWELLING, THE DWELLING SITE (NOT TO EXCEED (1) ACRE OF LAND) AND RELATED IMPROVEMENTS.
A RESIDENCE IS A HOUSE, CONDO, OR MANUFACTURED HOME.
5. INCOME CONSISTS OF ALL MONEY RECEIVED FROM EVERY SOURCE EXCEPT GIFTS OR INHERITANCES. FOR MARRIED APPLICANTS RESIDING WITH THEIR SPOUSES, THE INCOME OF BOTH SPOUSES MUST BE INCLUDED, WHETHER OR NOT THE PROPERTY IS IN BOTH NAMES.

PROOF OF ID AND PROOF OF INCOME ARE REQUIRED!

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.



REMOVAL OF EXCLUSION BECAUSE OF SALE OR DEATH

IF THE SALE OF YOUR RESIDENCE OR DEATH OCCURS BETWEEN JANUARY 1 AND JULY 1 OF THE CURRENT YEAR, THE EXCLUSION WILL BE REMOVED FOR CURRENT TAX YEAR.
IF THE SALE OF YOUR RESIDENCE OR DEATH OCCURS AFTER JULY 1 OF THE CURRENT YEAR, THE EXCLUSION WILL REMAIN ON FOR CURRENT TAX YEAR.