

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

H.B. 945
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HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH10552-MCf-108A

Short Title: Augment Disabled Veteran Property Tax Benefit. (Public)

Sponsors: Representatives Majeed, Grange, Martin, and Alexander (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE PROPERTY TAX BENEFIT FOR VETERANS WHO ARE
3 ONE HUNDRED PERCENT DISABLED.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-277.1C reads as rewritten:

6 "§ 105-277.1C. Disabled veteran property tax homestead exclusion.

7 (a) Classification. – A permanent residence owned and occupied by a qualifying owner
8 is designated a special class of property under Article V, Section 2(2) of the North Carolina
9 Constitution and is taxable in accordance with this section. ~~The first forty five thousand dollars~~
10 ~~(\$45,000) of~~ For a disabled veteran satisfying sub-subdivision (b)(1)b. of this section or their
11 surviving spouse, the first forty-five thousand dollars (\$45,000) of the appraised value of the
12 residence is excluded from taxation. For a disabled veteran satisfying any other sub-subdivision
13 of subdivision (b)(1) of this section or their surviving spouse, the greater of the first fifty-five
14 thousand dollars (\$55,000) of or fifty percent (50%) of the appraised value of the residence is
15 excluded from taxation. A qualifying owner who receives an exclusion under this section may
16 not receive other property tax relief.

17 (b) Definitions. – The following definitions apply in this section:

18 (1) Disabled veteran. – A veteran of any branch of the Armed Forces of the United
19 States whose character of service at separation was honorable or under
20 honorable conditions and who satisfies one of the following requirements:

21 a. As of January 1 preceding the taxable year for which the exclusion
22 allowed by this section is claimed, the veteran had received benefits
23 under 38 U.S.C. § ~~2401-2101~~ 2101 for a service-connected, permanent, and
24 total disability.

25 b. As of January 1 preceding the taxable year for which the exclusion
26 allowed by this section is claimed, the veteran had received benefits
27 under 38 U.S.C. § 2101 for something other than a service-connected,
28 permanent, and total disability.

29 ~~b.c.~~ The veteran has received a certification by the United States
30 Department of Veterans Affairs or another federal agency indicating
31 that, as of January 1 preceding the taxable year for which the exclusion
32 allowed by this section is claimed, he or she has a service-connected,
33 permanent, and total disability.

34 ~~e.d.~~ The veteran is deceased and the United States Department of Veterans
35 Affairs or another federal agency has certified that, as of January 1
36 preceding the taxable year for which the exclusion allowed by this



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- 1 section is claimed, the veteran's death was the result of a
2 service-connected condition.
- 3 (2) Repealed by Session Laws 2009-445, s. 22(c), effective for taxes imposed for
4 taxable years beginning on or after July 1, 2009.
- 5 (3) Permanent residence. – Defined in G.S. 105-277.1.
- 6 (4) Property tax relief. – Defined in G.S. 105-277.1.
- 7 (4a) Qualifying owner. – An owner, as defined in G.S. 105-277.1, who is a North
8 Carolina resident and one of the following:
- 9 a. A disabled veteran.
- 10 b. The surviving spouse of a disabled veteran who has not remarried.
- 11 (5), (6) Repealed by Session Laws 2009-445, s. 22(c), effective for taxes imposed for
12 taxable years beginning on or after July 1, 2009.
- 13 (7) Service-connected. – Defined in 38 U.S.C. § 101."
- 14 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
15 or after July 1, 2019.