

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

H.B. 594  
Apr 10, 2023  
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH10283-NIF-17

Short Title: Dis. Veteran Homestead Excl. Prequalification.

(Public)

Sponsors: Representative Paré.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW DISABLED VETERANS TO PREQUALIFY FOR THE DISABLED  
3 VETERAN PROPERTY TAX HOMESTEAD EXCLUSION.

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 ...

8 (f) Application. – An application for the exclusion allowed under this section should be  
9 filed during the regular listing period, but may be filed and must be accepted at any time up to  
10 and through June 1 preceding the tax year for which the exclusion is claimed. An applicant for  
11 an exclusion under this section must establish eligibility for the exclusion by providing a copy of  
12 the veteran's disability certification or evidence of benefits received under 38 U.S.C. § 2101. An  
13 applicant who has prequalified pursuant to subsection (g) of this section may provide a copy of  
14 the prequalification notice provided by the assessor under subsection (g) of this section to  
15 establish eligibility for the exclusion provided in this section in lieu of a veteran's disability  
16 certification or evidence of benefits received under 38 U.S.C. § 2101.

17 (g) Prequalification. – A disabled veteran may apply for prequalification of the property  
18 tax relief provided by this section notwithstanding that the veteran is not an owner of a permanent  
19 residence at the time that the veteran's application for prequalification is submitted. It is the intent  
20 of the General Assembly to allow taxpayers and lenders to determine, in advance of the purchase  
21 of a primary residence, the availability of the tax benefit provided by this section in order to  
22 facilitate omitting exempted amounts from determinations of payment calculations. An  
23 application for prequalification under this subsection may be filed at any time and must be  
24 submitted on a form approved by the Department. Application forms under this subsection must  
25 be made available by the assessor. Upon receipt of an application under this subsection, the  
26 assessor of the county in which the application is filed must notify the applicant of the applicant's  
27 qualification for eligibility for property tax relief under this section within 30 days. Upon  
28 purchasing a permanent residence, an applicant who has received prequalification under this  
29 subsection must apply for the property tax relief provided by this section as required under  
30 subsection (f) of this section."

31 SECTION 2. This act is effective for taxes imposed for taxable years beginning on  
32 or after July 1, 2024.

