

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

FILED SENATE
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S.B. 128
PRINCIPAL CLERK

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SENATE BILL DRS45063-NIF-42A

Short Title: Heroes Homestead Act.

(Public)

Sponsors: Senators Sawrey, Lazzara, and Johnson (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED
AN ACT TO INCREASE THE PROPERTY TAX HOMESTEAD EXCLUSION AMOUNT
FOR DISABLED VETERANS.

The General Assembly of North Carolina enacts:

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

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

(a) Classification. – A permanent residence owned and occupied by a qualifying owner is designated a special class of property under Article V, Section 2(2) of the North Carolina Constitution and is taxable in accordance with this section. The first ~~forty-five thousand dollars (\$45,000)~~ seventy-six thousand five hundred dollars (\$76,500) of appraised value of the residence is excluded from taxation. A qualifying owner who receives an exclusion under this section may not receive other property tax relief.

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SECTION 2. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2026.



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