

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

FILED SENATE
Feb 24, 2025
S.B. 143
PRINCIPAL CLERK

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SENATE BILL DRS15059-NIF-72

Short Title: Disabled Veteran Property Tax Exemption. (Public)

Sponsors: Senator Hanig (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXPAND THE DISABLED VETERAN PROPERTY TAX HOMESTEAD
3 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 (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 appraised value of the residence is excluded from taxation. A qualifying owner who
11 receives an exclusion under this section may not receive other property tax relief.
12"
13 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
14 or after July 1, 2025.



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