APPLY JANUARY 1ST - JUNE 1ST

An application for exclusion should be filed during the regular listing period which is normally from January 1st through January 31st of each tax year. However, it may be filed and accepted at anytime up until June 1st of the current tax year

When property is owned by two (2) or more persons and one or more of them qualify for the exclusion, each owner must apply separately for their share of the exclusion. Husband and wife are on the same application.

Social Security numbers are mandatory and will be used to establish the identification of the applicant.

THIS PROGRAM IS SUBJECT TO AUDIT PURSUANT TO NORTH CAROLINA GENERAL STATUTE 105-282.1(E)

Tax Assessors Office
75 Peachtree Street
Suite 232
Murphy, NC 28906

Phone: (828) 835-3296
Option 5

Fax: (828) 835-7013

www.cherokeecounty-nc.gov

2026 PROPERTY TAX RELIEF

ELDERLY
PERMANENTLY DISABLED OR DISABLED VETERAN



Who Is Eligible?

A **permanent** resident of Cherokee County, North Carolina who

- Owns and occupies the residence on or before January 1st of the current year
- Is at least 65 years of age on or before January 1st of the current year **OR** less than 65 years of age but is 100% totally and permanently disabled on or before January 1st of the current year.
- Is a 100% Service Related Disabled Veteran or the surviving, never remarried spouse of a Disable Veteran

REQUIREMENTS

Completed AV-9 Application

AV-9A Certification of Disability completed by a physician licensed to practice medicine in North Carolina

Proof of Previous Year's Income (Does not apply to Veterans)

NCDVA-9 Certification for Disabled Veterans completed by U.S. Department of Veteran's Affairs

In some cases, a photo ID

The Income Limit is $38,800

Income consists of all money received from every source except gifts or inheritances. For married applicants residing with their spouse, the income of both spouses must be included, whether or not the property is in both names.

Examples of income include but are not limited to:

Wages, Social Security , VA Benefits, Retirement, Pensions, Annuities, Interest, Worker's Compensation, 401K and 457 Distributions, Alimony, Unemployment, Rental Income, Business Income, Capital Gains, Farming and Gambling

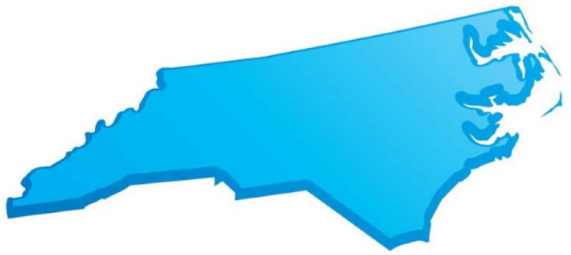
A tax return for the previous year and / or 1099s are the accepted proof of income.

HOW MUCH?

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 that the house sits on.

VETERANS

The exclusion amount is a maximum of $45,000



TEMPORARY ABSENCE

A qualified owner does not lose the benefit of this exclusion because of a temporary absence from his / her permanent residence for reasons of health or while confined to a State recognized health care facility as long as the residence is unoccupied or occupied by the owner's spouse or other dependent.

REMOVAL OF EXCLUSION

If there is a death or sale of the residence between January 1st and July 1st of the tax year, the exclusion will be removed for the current year. If the death or sale of the residence occurs after July 1st of the tax year, the exclusion will remain for the current year.