



NORTH CAROLINA DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

Roy Cooper
GOVERNOR

Walter E. Gaskin
SECRETARY

Instructions for Form NCDVA-9: Property Tax Relief for Disabled Veterans

The disabled veteran homestead property tax relief exempts the first \$45,000 of the assessed value of the primary residence of a qualifying veteran or surviving spouse. To qualify for the property tax relief, under North Carolina law, the property owner must meet the following criteria as of January 1 of the year for which application is made:

The property owner must be a veteran or a never-remarried surviving spouse of a veteran of any branch of the US Armed Forces with an honorable or under honorable conditions discharge **AND**

- a. If owned by veteran: The veteran must either (1) have a **permanent and total** service-connected disability of 100% or (2) receive benefits for specially adapted housing under 38 U.S.C. 2101. **OR**
- b. If owned by surviving spouse: The property owner must be the surviving spouse of either (1) a veteran who had a **permanent and total** service-connected disability or (2) a veteran that received benefits for specially adapted housing under 38 U.S.C. 2101 or (3) a veteran who died as a result of a service-connected condition.

How to complete:

1. Download Form NCDVA-9 at <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms#exemption-and-exclusion-forms>.
2. Complete Section 1 of the form and sign where applicable in Section 2 or 3.
3. Take the form to your local veterans service office for certification. You can find a list of local VSOs at <https://www.milvets.nc.gov/services/benefits-claims>. Scroll down for State Veterans Service Centers and County Veterans Service Offices.
4. The Veterans Service Officer will complete Section 4.
5. Once certified, submit Form NCDVA-9 and Form AV-9 Application for Property Tax Relief to your local county tax office. (Form AV-9 is also available at the link in #1 above.)

The date for timely submission of documents to your *county tax office* is June 1 of the current tax year. We recommend that you submit Form NCDVA-9 to the State Veterans Service Center or County Veterans Service Office well in advance of June 1 to allow sufficient time for the certification process.

	State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C)	COUNTY
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SECTION 1	TO BE COMPLETED BY THE VETERAN OR THE SURVIVING SPOUSE WHO HAS NOT REMARRIED	
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<hr/> NAME (Print or Type)	<hr/> DISABLED VETERAN'S FULL NAME (PRINT OR TYPE)
<hr/> STREET ADDRESS OR P.O. BOX NUMBER	<hr/> SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE) <i>(If Applicable)</i>
<hr/> CITY STATE ZIP CODE	<hr/> U.S. DEPT. OF VETERANS AFFAIRS FILE NUMBER
	<hr/> VETERAN'S SOCIAL SECURITY NUMBER

I am either (1) a veteran whose character of service at separation was honorable or under honorable conditions and who has a permanent and total service-connected disability or (2) the **surviving spouse, who has not remarried**, of a veteran whose character of service at separation was honorable or under honorable conditions and who had a permanent and total service-connected disability at death or veteran's death was the result of a service-connected condition. I request NCDMVA complete this certification **in support of my separate application for the Disabled Veteran's Property Tax Exclusion to the Tax Assessor.**

SECTION 2	Disabled Veteran's Signature	
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I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.

<hr/> DISABLED VETERAN'S SIGNATURE	<hr/> DATE
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SECTION 3	Surviving Spouse's (who has not remarried) Signature	
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I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.

<hr/> SURVIVING SPOUSE'S SIGNATURE	<hr/> DATE
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SECTION 4	To be completed by Secretary of NC Department of Military and Veterans Affairs, or Secretary's designee
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- Please check all that apply:**
- A. Veteran **does not meet** either B, C, D, or E of the below criteria.
 - B. Veteran has a service-connected **permanent** and total disability that existed as of _____.
 - C. Veteran received benefits on _____ from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence.
 - D. Veteran died on _____ and had a service-connected **permanent** and total disability at death.
 - E. Veteran died on _____ and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.

Character of Disabled Veteran's Service at Separation: (DD-214)	<input type="checkbox"/> Honorable	<input type="checkbox"/> Under Other than Honorable Conditions
	<input type="checkbox"/> Under Honorable Conditions	

The NCDMVA has verified the Department of Veterans Affairs certification for the veteran above.

<hr/> SIGNATURE OF NCDMVA OFFICIAL	<hr/> PRINTED NAME OF NCDMVA OFFICIAL
<hr/> DATE	<hr/> TITLE OF NCDMVA OFFICIAL