



## 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.**