



**NC DEPT. OF REVENUE/ ALLEGHANY CO.  
HOMESTEAD TAX EXCLUSION  
2022**

**Tax Relief for Elderly or Disabled  
Property Owners**

In North Carolina, property owners meeting the qualifications stated below may qualify for the Elderly or Disabled Property Tax Homestead Exclusion.

The exclusion amount is the greater of \$ 25,000 or 50% of the appraised value of the residence. Residence is defined as a dwelling and up to 1 acre of land. Properties more than 1 acre will receive exclusion on the 1 acre primary site.

**TO QUALIFY:**

- \*Must be permanent residence, owned and occupied by the qualifying owner
- \*Owner may not receive other property tax relief (other county or state)
- \*Must be owner of property as of January 1, 2022
- \*Must be at least 65 years of age or totally and permanently disabled
- \*Has a total income for 2021 of not more than \$ 31,900 (includes ALL income)
- \*Is a North Carolina resident

**TO APPLY:**

Application must be filed in the Tax Office before **June 1, 2022**

Applications available in the Tax Office

Or Application available online:

<https://www.alleghanycounty-nc.gov/forms/HomesteadExclusion.pdf>

<https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms/av-9-2018-application-property-tax-relief>

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