Which program is right for me?

You may qualify for more than one program but can only receive benefits from one. Compare benefits on page 2 to help decide the right program for you.

Programs to Pay Less on Your Tax Bill

Apply Once and Automatically Receive Relief Each Year

Elderly/Disabled Relief Program

You might be eligible if…

- ❑ 65 years or older on Jan 1 OR totally and permanently disabled
- ❑ Income is less than $38,800 (See Page 3 for an income calculator!)
- ❑ Property is your permanent residence

OR

Disabled Veterans Relief Program

You might be eligible if…

- ❑ Veteran with honorable discharge and who has total and permanent disability
- ❑ You are a surviving spouse of a deceased Veteran
- ❑ Property is your permanent residence

Program to Defer Part of Your Tax Payment Until a Later Date*

Apply Each Year to Keep Getting Benefit

Circuit Breaker Program

Consider this if your income is too high for Elderly/ Disabled Relief.

You might be eligible if…

- ❑ 65 years or older on Jan 1 OR totally and permanently disabled
- ❑ Income is less than $58,200
- ❑ Own the property and live in it as a permanent residence, for at least five years

* Disqualify Event – Death, Transfer of Property, Change in Permanent Residence

How much will I save from these programs?

Use these quick and easy tables to estimate your savings.*

Elderly/Disabled Relief Program

Assessed Property Value	Potential Savings
$ 25,000	$ 181
$ 35,000	$ 181
$ 50,000	$ 181
$ 75,000	$ 271
$ 100,000	$ 361
$ 150,000	$ 542
$ 200,000	$ 722
$ 250,000	$ 903
$ 300,000	$ 1,083
$ 400,000	$ 1,444
$ 500,000	$ 1,806

Disabled Veterans Relief Program

Assessed Property Value	Potential Savings
$ 25,000	$ 181
$ 35,000	$ 253
$ 50,000	$ 325
$ 75,000	$ 325
$ 100,000	$ 325
$ 150,000	$ 325
$ 200,000	$ 325
$ 250,000	$ 325
$ 300,000	$ 325
$ 400,000	$ 325
$ 500,000	$ 325

* Benefit charts are based on average Durham County property tax rates. Actual benefit will depend on your municipality/special districts.

How do I calculate my income?

Income is required to determine eligibility for Elderly/Disabled and Circuit Breaker Programs.

Elderly/ Disabled Relief Income Requirement: < $38,800

Circuit Breaker Income Requirement: < $58,200

Total income: The sum of the following items for both you & your spouse (if married):

- ✓ Wages (includes salaries and tips) – employment earnings
- ✓ Interest (includes both taxable and tax exempt) – money earned in bank accounts
- ✓ Dividends – payments received from invested stocks
- ✓ Capital Gains – profit made on stocks, real estate, etc.
- ✓ IRA Distributions – funds taken from IRA account(s)
- ✓ Pensions and Annuities – payments from previous employers (ex. retirements)
- ✓ Disability Payments – government checks for disability programs
- ✓ Social Security Benefits (which includes both taxable and tax exempt; requires a copy of your 1099 from the SS office)
- ✓ Any other moneys received

Nancy's Story

Nancy is a 75-year-old woman from Durham with the following income:

- Dividends: $1,143
- Capital Gains: $3,150 IRA
- Distributions: $15,447
- Pensions: $10,025
- Social Security Benefits: $9,227
- **TOTAL: $38,992**

Nancy is ineligible for the Elderly/Disabled Program but can apply for a deferral through the Circuit Breaker Program.

Have more questions?
Durham County Tax Administration is here to help.

Visit Our Office

201 East Main Street, 3rd Floor
Durham, NC 27701

Send Us An Email

TaxLandRecords@dconc.gov

Call Our Team

(919) 560 - 0300

Visit Our Website

dconc.gov/tax

What information do I need to fill out my application?

Elderly/Disabled Relief Program

Complete Page 1 & Parts 2, 5, 6

Required documentation:

- ❑ If below 65 years of age and you or spouse are totally or permanently disabled – complete **Form AV-9A Certification of Disability**
- ❑ **Copy of First Page of Individual Federal Income Tax Return** (unless you do not file one)
- ❑ If you do not have a Federal Income Tax Return, provide **documentation of income received (W2, 1099s, all year end financial statements, etc.)**

Disabled Veterans Relief Program

Complete Page 1 & Parts 3, 6

Required documentation:

- ❑ Complete **Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion**
  - ❑ Form must be certified by an accredited Veterans Service Officer at a State Veterans Service Center or a Local County Veterans Service Center.

Circuit Breaker Program

Complete Page 1 & Parts 4, 5, 6

Required documentation:

- ❑ If below 65 years of age and you or spouse are totally or permanently disabled – complete **Form AV-9A Certification of Disability**
- ❑ **Copy of First Page of Individual Federal Income Tax Return** (unless you do not file one)
- ❑ If you do not have a Federal Income Tax Return, provide **documentation of income received (W2, 1099s, all year end financial statements, etc.)**

Please complete this survey about your experience and submit with your relief application.

I understand how to apply for tax relief.

1	2	3	4	5
(Strongly Disagree)				(Strongly Agree)

I understand the value of the tax relief program.

1	2	3	4	5
(Strongly Disagree)				(Strongly Agree)

I found the application process to be clear and straightforward.

1	2	3	4	5
(Strongly Disagree)				(Strongly Agree)

I felt comfortable completing the application.

1	2	3	4	5
(Strongly Disagree)				(Strongly Agree)

I feel like this mailer has everything I need to understand how to fill out the application.

1	2	3	4	5
(Strongly Disagree)				(Strongly Agree)

Other comments to share with us?

If you'd like, please share a quote about your experience for future applicants.

Tax Administration