



# BUNCOMBE COUNTY

## PROPERTY ASSESSMENT

R. Keith Miller, Assessor  
155 Hilliard Ave. | Asheville, NC 28801



Dear Property Owner:

Below you will find pertinent information regarding the tax relief programs available through the Buncombe County Property Assessor. Each program has its own application for convenience and easy navigation.

**Elderly:** The program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. The owner must be 65 years of age. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, issued by the Department of Revenue which for 2022 tax year is \$31,900. See N.C.G.S. 105-277.1 for the full text of the statute. Benefit limitations may apply for multiple owners and each owner must file a separate application (other than husband and wife).

**Disabled:** You must be 100% totally and permanently disabled plus the same ownership and income requirements as the elderly program applies. Your doctor must complete the last page of the form.

**Disabled Veteran:** The program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. You must be 100% totally and permanently disabled from a service-connected disability or received benefits for a specially adapted housing under 38 U.S.C. 2101. You must submit the last page of the form to the Veterans Affairs Office for completion regarding your disability. The benefit is also available to a surviving spouse who has not remarried. See G.S. 105-277.1C for the full text of the statute.

**Circuit Breaker Tax Deferral:** Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for 2022 tax year is \$31,900, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (\$31,900) but does not exceed 150% of the income eligibility limit, which for the 2022 tax year is \$47,850, the owner's taxes will be limited to five percent (5%) of the owner's income.

Many properties in Buncombe County have multiple owners. Each owner may receive benefit from only one of the three property tax relief programs even though you may meet the requirements for more than one program. However, it is possible that the tax rates may not be established until sometime after the filing of the application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation. Once your application and supporting documentation is received, the property assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures if you do not agree with the decision of the assessor.

Thank you,

Buncombe County Property Assessor  
Exemption Division



FT-311



# BUNCOMBE COUNTY PROPERTY ASSESSMENT

R. Keith Miller, Assessor  
155 Hilliard Ave. | Asheville, NC 28801



## FORM 311 - DISABLED VETERAN PERSONAL PROPERTY TAX RELIEF

MAILING DATE				<b>You may submit additional information separately if needed.</b>	
NAME OF APPLICANT			NAME OF SPOUSE		
DATE OF BIRTH		DATE OF BIRTH			
SOCIAL SECURITY#		SOCIAL SECURITY#			
OWNER ID#		EMAIL			
RESIDENCE ADDRESS:					
MAILING ADDRESS: <i>(if different, Street or P.O. Box)</i>					
HOME PHONE	CELL PHONE		WORK PHONE		
<b>GENERAL INFORMATION</b>				YES	NO
<b>Please answer the following questions:</b>					
Is this property your permanent residence? <i>If no, please list below.</i>					
Does your spouse (if applicable) live with you in the residence?					
Are you or your spouse currently residing in a health care facility?					
Do you and or spouse (if applicable) own 100% interest in the property? <i>If no, please list below.</i>					
Please list secondary address below, if applicable.					
Please list all other owners of your residence below.					
1.		3.			
2.		4.			
<b>Please return to the County Property Assessor's Office within 30 days.</b>					

**AFFIRMATION AND SIGNATURE – Under penalties prescribed by law, I hereby affirm that all information furnished by me in connection with this application is true and complete.**

<b>Applicant Signature</b>		
		<b>Date</b>
<b>Printed Name</b>		
<b>Spouse Signature</b>		
		<b>Date</b>
<b>Printed Name</b>		

**OPTIONAL: Please provide name, address and phone number for an emergency contact:**

<b>NAME/ADDRESS</b>			
<b>PHONE NUMBER</b>		<b>RELATIONSHIP</b>	

**OTHER TAX RELIEF PROGRAMS are available. For more information please visit [BuncombeCounty.org/TaxAssessment](http://BuncombeCounty.org/TaxAssessment)**

The County of Buncombe does not discriminate on the basis of race, color, religion, sex, age, national origin, handicap or disability in admission or access to, or treatment or employment, in its services, programs, and activities, in compliance with applicable Federal and State laws.

**PLEASE SUBMIT COMPLETED CERTIFICATION TO:**

**BUNCOMBE COUNTY PROPERTY ASSESSOR  
EXEMPTION DIVISION  
155 HILLIARD AVE  
ASHEVILLE, NC 28801**



FT-311

Additional documents

STATE OF NORTH CAROLINA  
COUNTY OF BUNCOMBE

CERTIFICATION FOR DISABLED VETERAN'S  
PROPERTY TAX EXCLUSION

Type or Print Disabled Veteran's Name:	Complete Mailing Address:
Veteran's Social Security Number:	U.S. Dept of Veterans Affairs File No.
Surviving Spouse's Full Name:	Surviving Spouse Social Security Number:
OWNER ID:	

By signing below, I swear or affirm that 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 hereby authorize the USDVA to release information regarding my disability as needed for this certification.

\_\_\_\_\_  
Disabled Veteran's Signature

\_\_\_\_\_  
Date

I authorize the USDVA to release information regarding my spouse's disability or death as needed for this certification.

\_\_\_\_\_  
Un-Remarried Widow of Veteran Signature

\_\_\_\_\_  
Date

**TO BE COMPLETED BY U.S. DEPARTMENT OF VETERAN'S AFFAIRS**

*(PLEASE CHECK ALL THAT APPLY)*

- Veteran has a service-connected permanent and total disability that existed as of \_\_\_\_\_.
- Veteran received benefits on \_\_\_\_\_ from USDVA for specially adapted housing under 38 U.S.C 2101 for the veteran's permanent residence.
- Veteran died on \_\_\_\_\_ and had a service connected permanent and total disability at death.
- Veteran died on \_\_\_\_\_ and the death was either the result of a service-connected condition or death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.
- Veteran does not meet the any of the criteria above.

**CHARACTER OF DISABLED VETERAN'S SERVICE AT SEPARATION**

Honorable     Under Honorable Conditions     Under Other than Honorable Conditions

*Stamped Signature by USDVA Official on this form has been authorized by Director, VA Regional Office, Winston-Salem, NC*

\_\_\_\_\_  
Signature of USDVA Certifying Official

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name and Title of Certifying Official