

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005

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HOUSE DRH60038-LAz-2 (12/17)

Short Title: Increase Disabled Vet Property Tax Exclusion. (Public)

Sponsors: Representatives Brubaker; Hill, Luebke, McGee, and Wainwright.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE PROPERTY TAX EXCLUSION FOR THE  
RESIDENCE OF A DISABLED VETERAN.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-275(21) reads as rewritten:

"§ 105-275. **Property classified and excluded from the tax base.**

The following classes of property are hereby designated special classes under authority of Article V, Sec. 2(2), of the North Carolina Constitution and shall not be listed, appraised, assessed, or taxed:

...

(21) The first ~~thirty-eight thousand dollars (\$38,000)~~ forty-eight thousand dollars (\$48,000) in assessed value of housing together with the necessary land therefor, owned and used as a residence by a disabled veteran who receives benefits under 38 U.S.C. § 2101. This exclusion shall be the total amount of the exclusion applicable to such property."

**SECTION 2.** This act is effective for taxes imposed for taxable years beginning on or after July 1, 2005.