

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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SENATE BILL 128

Short Title: Heroes Homestead Act. (Public)

Sponsors: Senators Sawrey, Lazzara, and Johnson (Primary Sponsors).

Referred to: Rules and Operations of the Senate

February 24, 2025

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE PROPERTY TAX HOMESTEAD EXCLUSION AMOUNT
3 FOR DISABLED VETERANS.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** G.S. 105-277.1C reads as rewritten:
6 "**§ 105-277.1C. Disabled veteran property tax homestead exclusion.**
7 (a) Classification. – A permanent residence owned and occupied by a qualifying owner
8 is designated a special class of property under Article V, Section 2(2) of the North Carolina
9 Constitution and is taxable in accordance with this section. The first ~~forty five thousand dollars~~
10 ~~(\$45,000)~~ seventy-six thousand five hundred dollars (\$76,500) of appraised value of the
11 residence is excluded from taxation. A qualifying owner who receives an exclusion under this
12 section may not receive other property tax relief.
13"
14 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
15 or after July 1, 2026.

