

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

FILED SENATE  
Feb 24, 2025  
S.B. 143  
PRINCIPAL CLERK

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SENATE BILL DRS15059-NIF-72

Short Title: Disabled Veteran Property Tax Exemption. (Public)

Sponsors: Senator Hanig (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXPAND THE DISABLED VETERAN PROPERTY TAX HOMESTEAD  
3 EXCLUSION.  
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)~~ of appraised value of the residence is excluded from taxation. A qualifying owner who  
11 receives an exclusion under this section may not receive other property tax relief.  
12 ...."  
13 SECTION 2. This act is effective for taxes imposed for taxable years beginning on  
14 or after July 1, 2025.



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