

How do I apply?

You can call to request an application from our department. They are also available on our website or at the Tax Customer Care counter. Complete the application and mail no later than June 1 of the current year.

What Information do I need?

The application is simple and straight forward. You will need to provide basic information about yourself including your name, address, date of birth, social security number, and a phone number where you may be contacted.

You will also need to provide information regarding your income. You will need to attach a copy of your federal income tax return for the previous year and your 1099 Social Security benefits statement.

If you are a disabled applicant under 65 years of age, you must furnish proof of your disability. The AV-9A Certification of Disability form must be completed by a North Carolina physician.

Forsyth County Contact Information

Mailing Address:

Forsyth County Tax Assessor
Attn: Exemption Deferment Specialist
PO Box 757
Winston-Salem, NC 27102

Physical Address:

Forsyth County Tax Administration
201 N Chestnut Street
Winston-Salem, NC 274101

Telephone Numbers:

336-703-2300
336-727-2369 Fax

Website:

www.forsyth.cc/tax

Forsyth County



2026 PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY, DISABLED OR DISABLED VETERANS AND CIRCUIT BREAKER DEFERMENT



Property Tax Relief or Deferment for Elderly, Disabled or Disabled Veterans

Property Tax Homestead Exclusion for Elderly or Disabled Persons:

North Carolina **excludes** from property taxes a portion of the appraised value of your home. This could mean a lower property tax bill for you in the future. If you qualify you may receive an exclusion of either \$25,000 or 50% of the taxable value of your qualifying residence (whichever is greater).

The following requirements for this program apply:

- You must be 65 years of age or older or totally and permanently disabled.
- You must be a resident in North Carolina.
- You must own and occupy your residence.
- Your income does not exceed \$38,800. For married applicants, the income of both spouses must be combined, even if the property is not in both names. Income means all monies received from every source other than gifts or inheritances received from a spouse, lineal ancestor or lineal descendant.
- If you received the exclusion last year, you do not need to apply again.
- If you did not receive the exclusion last year, but are now eligible, you may obtain an application from the Forsyth County Tax Office. The application must be filed by June 1 of the current year.

Property Tax Circuit Breaker Deferment:

North Carolina **defers** a portion of property taxes on the appraised value of a home if the following requirements for this program are met:

- You must be 65 years of age or older or totally and permanently disabled.
- You must be a resident in North Carolina.
- You must have owned and occupied the property for at least five (5) years.
- Your income does not exceed \$58,200. If the owner's income is \$38,800 or less, then the portion of property taxes imposed on the residence that exceeds 4% of the owner's income may be deferred. If the owner's income is more than \$38,800 but less than or equal to \$58,200, then the portion of the property taxes on the residence that exceed 5% of the owner's income may be deferred.

The **deferred taxes become a lien on the residence**, and the most recent three years of deferred taxes **become due with interest** upon one of the following disqualifying events:

1. The owner transfers the residence
2. The owner passes away
3. The owner ceases to use the property as a permanent residence.

Multiple owners of a permanent residence must all qualify for circuit breaker before a deferment of taxes will be allowed.

An annual application and proof of income is required for this deferment. The application must be filed by June 1 of the current year.

Disabled Veteran Property Tax Homestead Exclusion:

A North Carolina resident who is an honorably discharged totally and permanently disabled veteran or the unmarried surviving spouse of an honorably discharged totally and permanently disabled veteran may receive an exclusion of the first \$45,000 of appraised value on their permanent residence. If you are currently receiving this exclusion, you do not need to apply again unless,

- You have changed your permanent residence
- You receive a compliance form

In the event the person receiving the exclusion has passed away, or no longer occupies the residence, the person required by law to list the property must notify the assessor.

All applications for the exemption/deferments listed in this brochure are due by June 1 of the current year. If you would like an application for any of these programs you can pick one up in person at the Customer Care counter on the 1st floor of the Tax office, print an application from our website www.forsyth.cc/tax/forms.aspx or call us at 336-703-2300

Note: An owner who qualifies for both the property tax homestead exclusion and the circuit breaker may elect to take only one of these forms of tax relief.