

**Request:**

“What property tax allowances are provided to senior citizens in Mecklenburg County?”

**Response:**

MPT Lyles:

I’m writing to answer your question about what property tax allowances are provided for senior citizens.

There are three property tax exemptions that apply to either/or elderly citizens, disabled veterans and the permanently disabled. Attached is the language describing the programs from the Mecklenburg County website. While this program is managed through Mecklenburg County, it is a statewide policy determined by the legislature.

To summarize:

**1. Low Income Homestead Exemption**

- a. Must be at least 65 years of age or totally and permanently disabled.
- b. Total income not more than \$29,500
- c. If resident qualifies, person can receive an exclusion of the taxable value of residence of either \$29,500 or 50% (whichever is greater).

**2. Disabled Veterans Homestead Exclusion**

- a. If veteran qualifies, property taxes for the first \$45,000 of assessed value excluded for specific real property or a manufactured home

**3. Property Tax Deferral for the Elderly or Totally and Permanently Disabled**

- a. Program available instead of Homestead Exclusion for elderly or disabled homeowners whose income does not exceed 150% of the income eligibility limit (currently \$29,500).
- b. Unlike exclusion, which reduces taxes owed (by excluding part of the value on which the tax is based), deferral postpones paying (defers) a portion of taxes due in one year to some future time (such as sale of the property), based on the owner's income.

Charlotte residents who qualify for the Homestead Exclusion may also apply for exemption from the \$30 annual city Auto Fee for their vehicles.