

Durham

Code of Ordinance

ARTICLE II. - SENIOR TAX RELIEF PROGRAM ORDINANCE

Sec. 15-26. - Purpose.

Sec. 15-27. - Eligibility requirements; age; disability; income; residency; participation in state programs.

Sec. 15-28. - Termination of relief.

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Sec. 15-33. - Right of appeal.

Sec. 15-34. - Program initiation date.

Secs. 15-35—15-50. - Reserved.

Sec. 15-26. - Purpose.

The objective of the senior tax relief program is to "freeze" the real estate taxes of taxpayers who qualify under this program at their current level, subject to budgetary restrictions set forth below. This program is intended as an alternate form of tax relief to the deferral program.

(Ord. of 2-19-08(2))

Sec. 15-27. - Eligibility requirements; age; disability; income; residency; participation in state programs.

(a)

The senior tax relief benefit shall be available to those taxpayers or their spouses with respect to real property located in the Town of Durham owned and occupied as their principal residence in Durham who are:

(1)

Sixty-five (65) years of age and over or whose spouses, living with them, are 65 years of age or over; or sixty (60) years of age or over and the surviving spouse of a taxpayer qualified under

this plan at the time of his or her death; or with respect to real property located in the Town of Durham occupied as their principal residence on which such residents or their spouses are liable for taxes under G.S. § 12-48; or

(2)

Under age sixty-five (65) and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security or who have not been engaged in thereunder but have become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teachers' retirement plan in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under social security.

(b)

The senior tax relief benefit shall be available to taxpayers and their spouses whose total adjusted gross income for purposes of the federal income tax, plus any other income not included in such adjusted gross income (the total of which shall be called "qualifying income"), does not exceed the limits as set forth in subsection (c) below. "Qualifying income" shall be defined as all monies received unless specifically exempted, and includes wages, bonuses, commissions, fees, self-employment net income, gross social security income, payment for jury duty, dividends, interest and annuities, IRA income to the extent that is taxable, interest or proceeds from gifts, lottery winnings, net income from sale or rent of real or personal property, pensions, including veterans and railroad retirement, severance pay, unemployment compensation, workers' compensation, alimony and all other sources of income as defined by the office of policy and management. Specifically excluded are social security payments to dependents, gifts, bequests or inheritances (although interest or other income produced by gift, bequest or inheritance must be included), grants for disaster relief, life insurance proceeds and all other exempt sources of income as defined by the office of policy and management. Evidence of such income shall be required, and a signed affidavit shall be submitted to the Durham Assessor when application for benefits under this plan is filed.

(c)

All such taxpayers or their spouses shall have been taxpayers of the Town of Durham for not less than one year as of the first day of October prior to the filing period. In order to make allowances for long-time citizens in recognition of their significant contributions to our community, income limits for eligible taxpayers will be adjusted in accordance with the following schedule.

Income levels not to exceed:

Years of Residence	Single	Married
1 to 10	\$32,800	\$40,000
11 to 20	\$50,840	\$62,000
20 +	\$68,880	\$84,000

(d)

All such taxpayers or their spouses who may qualify for tax relief under G.S. §§ 12-129b to 12-129d, inclusive, and 12-170aa, must apply for and be included, if qualified, in such program or programs as a condition precedent to qualifying for and receiving benefits under the senior tax relief program. This provision shall not apply for applications concerning the October 1, 2006 Grand List for taxes due and payable on July 1, 2007.

(e)

No such taxpayers or their spouses shall be eligible for any benefit under the senior tax relief program if they are in arrears on any taxes owed the town, including but not limited to motor vehicle and personal property taxes.

(f)

If a qualifying taxpayer owns the property jointly with a non-spouse, tax relief under the senior tax relief program will be proportionate to the taxpayer's interest in the property.

(g)

If property is held in trust for a person who would otherwise qualify for the senior tax relief program, the tax relief may still be granted if the claimant is the primary beneficiary of the trust and the claimant meets all other requirements under this program. Under these circumstances, the application for relief shall be accompanied by a copy of the trust agreement. The trust agreement shall be reviewed and approved by town counsel prior to any relief being granted to the claimant.

The application for the senior tax relief program shall be a form that has been developed and approved by the assessor's office of the Town of Durham. In developing the application and applying this program to individual properties, the assessor shall be guided by the policies developed by the office of policy and management in administering the state's tax relief programs set forth in G.S. § 12-129b et seq. and 12-170aa. An applicant for the senior tax relief program must file a written application for the program annually between February 1 and May 15.

(Ord. of 2-19-08(2))

Sec. 15-28. - Termination of relief.

Tax relief under the senior tax relief program ends on the date that the property is sold or transferred, or on the date of death of the qualifying owner or qualifying spouse, whichever is earlier. If such sale, transfer or death occurs prior to the filing period, the benefit shall be removed as of October 1. If such sale, transfer or death occurs after the filing of an application, the benefit shall be prorated unless there is a surviving spouse.

(Ord. of 2-19-08(2))

Sec. 15-29. - Establishing cap and annual review.

(a)

The total amount of tax relief under the senior tax relief program to all qualified taxpayers shall be determined by the board of finance and shall not exceed one-half of one percent of the previous year's total budget, including the town and educational budgets.

(b)

At each January meeting beginning in the year 2008, the board of finance shall establish a maximum amount, or "cap," for the aggregate amount of benefits available under this program. This cap shall not exceed one-half of one percent of the previous year's total town and educational budgets. The board of finance shall review the percentage of the cap for the senior tax relief program for the purpose of determining suitability and shall at the same time set the dollar amount of the cap.

(c)

After consultation with the assessor, the board of finance shall determine whether the aggregate amount of benefits sought under this program exceeds the dollar amount of the cap. If the board of finance determines that the cap is exceeded, it shall direct the assessor to prorate the benefits in accordance with provisions of this section. Excess abatement over the cap shall be prorated over the total tax base of all participants in the senior tax relief program in accordance with the following formula:

Total dollar amount in excess of cap/total base tax of all program participants X individual participant's base tax = amount to be added to individual participant's base tax amount.

Note:

- The increase in the participant's property tax thereby increases the base and establishes a new base tax (adjusted basis).

(1)

"Base tax" shall be defined as the amount of tax levied on the property at the time the taxpayer qualifies under the senior tax relief program.

(2)

"Base year" shall be defined as the first year of qualification in the senior tax relief program.

(3)

"Excess over cap" shall be defined as the amount of tax relief that exceeds the cap set by the board of finance.

(4)

An example of the proposal would be:

Cap set by the board of finance: \$300,000.00

Total tax of all participants: \$1,000,000.00

Total relief to all participants: \$350,000.00

Sample tax for participant (a) - base year: \$3,000.00

Excess over cap $(\$350,000 - \$300,000) = \$50,000.00 / \$1,000,000.00 \times 3,000.00 = \150.00 .

New basis for participant (A) = \$3,150.00.

(Ord. of 2-19-08(2))

Sec. 15-30. - Limitation on benefits.

The total amount of tax relief available under the senior tax relief program, when combined with such property tax relief for which such taxpayer may be eligible in accordance with G.S. §§ 12-129b to 12-129d, inclusive, or 12-170aa, shall not exceed an aggregate of seventy-five (75) percent of the property tax for which such taxpayer would be liable but for the benefits under the senior tax relief program and the state tax relief programs mentioned above in this subsection. If the aggregate amount of such state and local benefits exceeds said seventy-five (75) percent of taxes otherwise due, then the amount of the benefit available under the senior tax relief program shall be reduced so as to be equal to the difference between the abatement afforded by such state programs and seventy-five (75) percent of the taxes laid against the taxpayer for such real property. If benefits received under state programs exceed said seventy-five (75) percent of the total taxes otherwise due, no tax benefit shall be available under the senior tax relief program.

(Ord. of 2-19-08(2))

Sec. 15-31. - Coordination with other tax relief programs.

Taxpayers shall be eligible to participate in only one local tax relief program, i.e., the tax deferral program or the senior tax relief program. The benefits under either local program shall not be in lieu of benefits available under any state tax relief program.

Taxpayers participating in the town's existing senior and disabled tax relief program will enter the senior tax relief program at the tax amount they currently pay after relief. Going forward they are subject to the requirements of the new plan.

(Ord. of 2-19-08(2))

Sec. 15-32. - Interpretation to be consistent with state tax relief programs.

This article shall be interpreted and applied in a manner that complements and is consistent with existing state tax relief programs. The policies and interpretations adopted by the office of policy and management in construing state tax relief programs shall be utilized in interpreting and applying the provisions of this article.

(Ord. of 2-19-08(2))

Sec. 15-33. - Right of appeal.

Any person aggrieved by the action of the assessor in determining the amount of relief or in disapproving any such application under this article may appeal to the board of selectmen, in writing, within fourteen (14) days after the date of the written notification of the assessor on such application. The board of selectmen shall promptly consider such appeal and may grant or deny the relief requested, or make such other modifications necessary to comply with the article.

(Ord. of 2-19-08(2))

Sec. 15-34. - Program initiation date.

This article is effective on the October 1, 2006, Grand List for taxes due and payable on July 1, 2007.

(Ord. of 2-19-08(2))

Secs. 15-35—15-50. - Reserved.

Sec. 15-26. Purpose.*Senior Tax Relief*

The objective of the senior tax relief program is to "freeze" the real estate taxes of taxpayers who qualify under this program at their current level, subject to budgetary restrictions set forth below. This program is intended as an alternate form of tax relief to the deferral program.

Sec. 15-27. Eligibility requirements; age; disability; income; residency; participation in state programs.

- (a) The senior tax relief benefit shall be available to those taxpayers or their spouses with respect to real property located in the Town of Durham owned and occupied as their principal residence in Durham who are:
- (1) Sixty-five (65) years of age and over or whose spouses, living with them, are 65 years of age or over; or sixty (60) years of age or over and the surviving spouse of a taxpayer qualified under this plan at the time of his or her death; or with respect to real property located in the Town of Durham occupied as their principal residence on which such residents or their spouses are liable for taxes under G.S. § 12-48; or
 - (2) Under age sixty-five (65) and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security or who have not been engaged in thereunder but have become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teachers' retirement plan in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under social security.
- (b) The senior tax relief benefit shall be available to taxpayers and their spouses whose total adjusted gross income for purposes of the federal income tax, plus any other income not included in such adjusted gross income (the total of which shall be called "qualifying income"), does not exceed the limits as set forth in subsection (c) below. "Qualifying income" shall be defined as all monies received unless specifically exempted, and includes wages, bonuses, commissions, fees, self-employment net income, gross social security income, payment for jury duty, dividends, interest and annuities, IRA income to the extent that is taxable, interest or proceeds from gifts, lottery winnings, net income from sale or rent of real or personal property, pensions, including veterans and railroad retirement, severance pay, unemployment compensation, workers' compensation, alimony and all other sources of income as defined by the office of policy and management. Specifically excluded are social security payments to dependents, gifts, bequests or inheritances (although interest or other income produced by gift, bequest or inheritance must be included), grants for disaster relief, life insurance proceeds and all other exempt sources of income as defined by the office of policy and management. Evidence of such income shall be required, and a signed affidavit shall be submitted to the Durham Assessor when application for benefits under this plan is filed.
- (c) All such taxpayers or their spouses shall have been taxpayers of the Town of Durham for not less than one year as of the first day of October prior to the filing period. In order to make allowances for long-time citizens in recognition of their significant contributions to our community, income limits for eligible taxpayers will be adjusted in accordance with the following schedule.

Income levels not to exceed:

Years of Residence	Single	Married
1 to 10	\$32,800	\$40,000
11 to 20	\$50,840	\$62,000
20 +	\$68,880	\$84,000

- (d) All such taxpayers or their spouses who may qualify for tax relief under G.S. §§ 12-129b to 12-129d, inclusive, and 12-170aa, must apply for and be included, if qualified, in such program or programs as a condition precedent to qualifying for and receiving benefits under the senior tax relief program. This provision shall not apply for applications concerning the October 1, 2006 Grand List for taxes due and payable on July 1, 2007.
- (e) No such taxpayers or their spouses shall be eligible for any benefit under the senior tax relief program if they are in arrears on any taxes owed the town, including but not limited to motor vehicle and personal property taxes.
- (f) If a qualifying taxpayer owns the property jointly with a non-spouse, tax relief under the senior tax relief program will be proportionate to the taxpayer's interest in the property.
- (g) If property is held in trust for a person who would otherwise qualify for the senior tax relief program, the tax relief may still be granted if the claimant is the primary beneficiary of the trust and the claimant meets all other requirements under this program. Under these circumstances, the application for relief shall be accompanied by a copy of the trust agreement. The trust agreement shall be reviewed and approved by town counsel prior to any relief being granted to the claimant.

The application for the senior tax relief program shall be a form that has been developed and approved by the assessor's office of the Town of Durham. In developing the application and applying this program to individual properties, the assessor shall be guided by the policies developed by the office of policy and management in administering the state's tax relief programs set forth in G.S. § 12-129b et seq. and 12-170aa. An applicant for the senior tax relief program must file a written application for the program annually between February 1 and May 15.

Sec. 15-28. Termination of relief.

Tax relief under the senior tax relief program ends on the date that the property is sold or transferred, or on the date of death of the qualifying owner or qualifying spouse, whichever is earlier. If such sale, transfer or death occurs prior to the filing period, the benefit shall be removed as of October 1. If such sale, transfer or death occurs after the filing of an application, the benefit shall be prorated unless there is a surviving spouse.

Sec. 15-29. Establishing cap and annual review.

- (a) The total amount of tax relief under the senior tax relief program to all qualified taxpayers shall be determined by the board of finance and shall not exceed one-half of one percent of the previous year's total budget, including the town and educational budgets.
- (b) At each January meeting beginning in the year 2008, the board of finance shall establish a

maximum amount, or "cap," for the aggregate amount of benefits available under this program. This cap shall not exceed one-half of one percent of the previous year's total town and educational budgets. The board of finance shall review the percentage of the cap for the senior tax relief program for the purpose of determining suitability and shall at the same time set the dollar amount of the cap.

- (c) After consultation with the assessor, the board of finance shall determine whether the aggregate amount of benefits sought under this program exceeds the dollar amount of the cap. If the board of finance determines that the cap is exceeded, it shall direct the assessor to prorate the benefits in accordance with provisions of this section. Excess abatement over the cap shall be prorated over the total tax base of all participants in the senior tax relief program in accordance with the following formula:

Total dollar amount in excess of cap/total base tax of all program participants X individual participant's base tax = amount to be added to individual participant's base tax amount.

Note:

- The increase in the participant's property tax thereby increases the base and establishes a new base tax (adjusted basis).

- (1) "Base tax" shall be defined as the amount of tax levied on the property at the time the taxpayer qualifies under the senior tax relief program.
- (2) "Base year" shall be defined as the first year of qualification in the senior tax relief program.
- (3) "Excess over cap" shall be defined as the amount of tax relief that exceeds the cap set by the board of finance.
- (4) An example of the proposal would be:

Cap set by the board of finance:\$300,000.00

Total tax of all participants:\$1,000,000.00

Total relief to all participants:\$350,000.00

Sample tax for participant (a) - base year:\$3,000.00

Excess over cap (\$350,000-\$300,000) = \$50,000.00/\$1,000,000.00 X 3,000.00 = \$150.00.

New basis for participant (A) = \$3,150.00.

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Sec. 15-30. Limitation on benefits.

The total amount of tax relief available under the senior tax relief program, when combined with such property tax relief for which such taxpayer may be eligible in accordance with G.S. §§ 12-129b to 12-129d, inclusive, or 12-170aa, shall not exceed an aggregate of seventy-five (75) percent of the property tax for which such taxpayer would be liable but for the benefits under the senior tax relief program and the state tax relief programs mentioned above in this subsection. If the aggregate amount of such state and local benefits exceeds said seventy-five (75) percent of taxes otherwise due, then the amount of the benefit available under the senior tax relief program shall be reduced so as to be equal to the difference between the abatement afforded by such state programs and seventy-five (75) percent of the taxes laid against the taxpayer for such real property. If benefits received under state programs exceed said seventy-five (75) percent of the total taxes otherwise due, no tax benefit shall be available under the senior tax relief program.

10/20/2014 10:00 AM

Sec. 15-31. Coordination with other tax relief programs.

Taxpayers shall be eligible to participate in only one local tax relief program, i.e., the tax deferral program or the senior tax relief program. The benefits under either local program shall not be in lieu of benefits available under any state tax relief program.

Taxpayers participating in the town's existing senior and disabled tax relief program will enter the senior tax relief program at the tax amount they currently pay after relief. Going forward they are subject to the requirements of the new plan.

Sec. 15-32. Interpretation to be consistent with state tax relief programs.

This article shall be interpreted and applied in a manner that complements and is consistent with existing state tax relief programs. The policies and interpretations adopted by the office of policy and management in construing state tax relief programs shall be utilized in interpreting and applying the provisions of this article.

Sec. 15-33. Right of appeal.

Any person aggrieved by the action of the assessor in determining the amount of relief or in disapproving any such application under this article may appeal to the board of selectmen, in writing, within fourteen (14) days after the date of the written notification of the assessor on such application. The board of selectmen shall promptly consider such appeal and may grant or deny the relief requested, or make such other modifications necessary to comply with the article.

Sec. 15-34. Program initiation date.

This article is effective on the October 1, 2006, Grand List for taxes due and payable on July 1, 2007.

Secs. 15-35—15-50. Reserved.

Sec. 15-51. Purpose.*Tax Deferral*

The objective of the Durham Tax Deferral Program is to defer payment of real estate taxes for qualifying taxpayers as described below until the property is transferred or the claimant dies without a qualified surviving spouse. This program is intended as an alternate form of tax relief to the "freeze" program.

*(Ord. of 2-18-2014)***Sec. 15-52. Eligibility for benefits; age, disability and income requirements.**

- (a) Subject to the limitations hereinafter set forth, real property tax deferral benefits shall be available with respect to real property located in the Town of Durham owned and occupied as their principal residence by residents of Durham who are:
- (1) Sixty-five (65) years of age and over or whose spouses, living with them, are 65 years of age or over; or sixty (60) years of age or over and the surviving spouse of a taxpayer qualified under this plan at the time of his or her death; or with respect to real property located in the Town of Durham occupied as their principal residence on which such residents or their spouses are liable for taxes under G.S. § 12-48; or
 - (2) Under age sixty-five (65) and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security or who have not been engaged in employment covered by social security and accordingly have not qualified for benefits thereunder but have become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teachers' retirement plan in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under social security.
- (b) All such residents or their spouses shall have been taxpayers of the Town of Durham and meet income and residency requirements as stated here:
- 5—10 years of residency—Income not to exceed maximum income levels set annually for single or married status, as applicable, by the office of policy and management for state elderly/disabled tax relief programs;
- 11—20 years of residency—Income not to exceed one and one-half (1.5) times the maximum income levels set annually for single or married status, as applicable, by the office of policy and management for state elderly/disabled tax relief programs;
- 20+ years of residency—Income not to exceed two (2.0) times the maximum income levels set annually for single or married status, as applicable, by the office of policy and management for state elderly/disabled tax relief programs.

*(Ord. of 2-18-2014)***Sec. 15-53. Coordination with other tax relief programs.**

Taxpayers shall be eligible to participate in only one local tax relief program, i.e., the tax deferral program or the senior tax relief program. The benefits under either local program shall not be in lieu of benefits available under any state tax relief program.

(Ord. of 2-18-2014)

Sec. 15-54. Participation in state programs required.

All such residents or spouses who may qualify for tax relief under G.S. §§ 12-129b through 12-129d, inclusive, 12-129h and/or 12-170aa must apply for and be included, if qualified, in such program or programs as a condition precedent to qualifying for and receiving benefits under the Durham Tax Deferral Program (DTDP).

(Ord. 15-15-100)

Sec. 15-55. Establishing cap and annual review.

- (a) The board of finance shall establish a maximum amount, or "cap," for the aggregate amount of deferrals available under this program. After consultation with the assessor, the board of finance shall determine whether the aggregate amount of tax deferral sought under this program exceeds the dollar amount of the cap. If the board of finance determines that the cap is exceeded, it shall direct the assessor to prorate the benefits in accordance with provisions of this section. Excess requested deferral over the cap shall be prorated over all participants in the senior tax deferral program in accordance with the following formula:

Total dollar amount in excess of cap divided by total tax deferral amount requested by all program participants equals the percentage the requested deferrals will be reduced.

- (1) "Excess of cap" shall be defined as the amount of tax deferrals requested that exceeds the cap set by the board of finance.
- (2) An example of the proposal would be:
- Cap set by the board of finance:\$300,000.00
- Total requested deferred tax of all participants:\$350,000.00
- Excess of cap:\$50,000.00
- Sample tax deferral requested for participant (A):\$3,000.00
- Excess over cap $(\$350,000.00 - \$300,000.00) = \$50,000.00 / \$350,000.00 = 14.3\% \times \$3,000.00 = \$429.00$. Deferral requested $\$3,000.00 - \$429.00 = \$2,601.00$.
- Amount of taxes participant (A) could defer this year = \$2,601.00
- Amount of taxes participant (A) must pay this year = \$429.00

(Ord. 15-15-100)

Sec. 15-56. Limitations on benefits.

- (a) The total amount of tax deferral allowed under the senior tax deferral program to all qualified taxpayers shall be determined by the board of finance and shall not exceed one percent of the proposed tax levy to which the deferral is to be applied.
- (b) For those such residents or spouses receiving or eligible to receive benefits under the state tax relief program, the benefit available under DTDP shall not exceed, in the aggregate, one hundred (100) percent of the total amount of the tax which would, except for said G.S. §§ 12-129b through 12-129d, inclusive, 12-129h and 12-170aa and DTDP, be laid against the taxpayer for said real property. Thus, the tax deferral available to such residents or their spouses under DTDP shall be equal to the difference between the abatement afforded by such state programs and one hundred (100) percent of the taxes (or the portion of the taxes permitted to be deferred based on the maximum benefit cap established by the board of finance) laid against the taxpayer for such real property. If benefits received under state programs exceed said one hundred (100) percent of the total taxes due, no tax deferral benefit shall be available under DTDP.
- (c)

The total amount of tax deferment allowed against any single property under the senior tax deferral program shall not exceed, in the aggregate, the assessed value shown on the current grand list of said property.

- (d) There shall be no tax deferment benefits available under DTDP where income exceeds defined limits.

(Ord. of 2-19-08,3.)

Sec. 15-57. Fractional interests or multiple-family dwellings.

The real property tax deferral relief provided under DTDP may, in any case where title to the real property is recorded in the name of the taxpayer or his or her spouse and any other person or persons, be prorated to reflect the fractional share of such taxpayer or spouse, or, if such real property is a multiple-family dwelling, such relief may be prorated to reflect the fractional portion of such property occupied by the taxpayer.

(Ord. of 2-19-08,3.)

Sec. 15-58. Interest, lien and repayment.

- (a) All tax deferments granted under DTDP shall bear interest from the date said deferred taxes become due (July 1 and January 1 of each year) and compound annually until fully paid. The rate of interest payable on such deferred taxes shall be set annually by the Durham Board of Finance at its first regular meeting in January of each year, to be applicable to the fiscal year commencing the following July 1.
- (b) As a condition precedent to receiving the tax deferral benefits under DTDP, an applicant shall execute a tax deferral lien, on a form provided by the assessor, in favor of the Town of Durham at the time of application for benefits hereunder is made, to be recorded on the Durham land records by the Durham Tax Collector upon the approval of such application by the Durham Assessor.
- (c) Taxes deferred under DTDP shall be due and payable, together with accumulated interest thereon, at such time as the real property in question is sold and conveyed, whether or not for value, or title is transferred or upon the death of such taxpayer (unless a spouse qualified under this section hereof survives), whichever event first occurs.

(Ord. of 2-19-08,3.)

Sec. 15-59. Annual application process.

- (a) Any resident believing himself or herself entitled to tax deferments under DTDP for any assessment year shall make application on a form prepared for such purpose by the Durham Assessor and submit the same for approval to the Durham Assessor at any time from February 1 to and including May 15 of the year for which the tax deferment benefit is claimed. In making such application, the applicant shall present to the assessor, in substantiation of his or her application, a copy of such applicant's federal income tax return including a copy of said security statement of earnings for such applicant and that of such applicant's spouse, if filed separately, for such applicant's taxable year ending immediately prior to the submission of such application or, if not required to file a return, such other evidence of qualifying income in respect to such taxable year as may be required by the assessor.
- (b) When the assessor is satisfied that the applicant is entitled to the tax deferment applicable in accordance with DTDP, the assessor shall issue a certificate of tax deferment showing the amount of the taxes deferred to the applicant and deliver a copy of said certificate of

deferment, together with the executed tax deferred lien, to the Durham Tax Collector.

- (c) The amount of the tax deferment approved shall be applied to the real property tax payable by the resident taxpayer for the assessment year in which such application is submitted and approved. If any such resident taxpayer has qualified for a tax deferment under DTDP, the deferment shall be applied and prorated uniformly over the number of installments in which the real property tax is due.

(City of Durham, NC)

Sec. 15-60. Right of appeal.

Any person aggrieved by the action of the assessor in determining the amount of relief or in disapproving any such application under this article may appeal to the board of selectmen, in writing, within fourteen (14) days after the date of the written notification of the assessor on such application. The board of selectmen shall promptly consider such appeal and may grant or deny the relief requested, or make such other modifications necessary to comply with the article.

(City of Durham, NC)

Sec. 15-2. Veteran's property tax exemption.

- (a) Any veteran paying taxes in the town who is entitled to an exemption from property tax in accordance with C.G.S. § 12-81(19) shall be entitled to an additional exemption applicable to the assessed value of property up to the amount of ten thousand dollars (\$10,000.00), provided such veteran's qualifying income does not exceed the applicable maximum as provided under C.G.S. § 12-81.
- (b) Any veteran's surviving spouse who pays taxes in the town and who is entitled to an exemption from property tax in accordance with C.G.S. § 12-81(22) shall be entitled to an additional exemption applicable to the assessed value of property up to the amount of ten thousand dollars (\$10,000.00), provided such surviving spouse's qualifying income does not exceed the maximum amount applicable to an unmarried person as provided under C.G.S. § 12-81.
- (c) The following procedures shall apply to any veteran or surviving spouse submitting a claim for such additional exemption:
 - (1) The veteran or surviving spouse shall be required to file an application on a form prepared for such purpose by the assessor of the town;
 - (2) The application for additional exemption shall be filed not later than the assessment date with respect to which the veteran or surviving spouse claims the additional exemption. Once a veteran or surviving spouse has applied for and received approval for the additional exemption the first time, the veteran or surviving spouse shall be required to file for such exemption biennially thereafter, subject to the provisions of C.G.S. § 12-81f(d) for reporting qualifying income in excess of the maximum allowed under C.G.S. § 12-81.
 - (3) Each application for an additional exemption shall include a copy of the veteran's or surviving spouse's federal income tax return for the tax year of the veteran or surviving spouse ending immediately prior to the assessment date for which the additional exemption is claimed; or, in the event such a federal income tax return is not filed, such evidence related to the income of the veteran or surviving spouse as the assessor may require.

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