

COUNTY OF WAKE
STATE OF NORTH CAROLINA
Tax Year 2026

APPLICATION FOR PROPERTY TAX RELIEF

Owner Name:

Account Number:

Mailing Address:

DUE BY: JUNE 1, 2026

Applications received after June 1, 2026 are deemed late. Late applications may be considered for good cause through December 31, 2026 and apply only to property taxes levied in the calendar year in which the late application is filed. If filing a late application, be certain to provide information supporting your opinion of good cause.

Account Number:

Property Address:

North Carolina offers income based property tax relief programs for homeowners who are at least 65 years of age or totally and permanently disabled. This form may be used to apply for the:

Elderly or Disabled Exclusion or Circuit Breaker Tax Deferment Program

Separate applications are required for each owner that is claiming property tax relief. If a married couple is the sole owner of the property, only one application is required. Each owner may receive benefits from only one of these programs even though you may meet the requirements for both.

Homes owned by veterans discharged under honorable conditions or their unmarried surviving spouses may be eligible for tax relief under an alternate program. To request an application for the Disabled Veteran Exclusion program or for assistance in completing this application, please call the Wake County Department of Tax Administration at **919-856-5400** or print online at wake.gov/taxrelief.

Name of Applicant:

_____ Last First MI

Date of birth: _____

Age as of January 1, 2026: _____

Name of spouse:

_____ Last First MI

Date of birth: _____

Age as of January 1, 2026: _____

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disabled Exclusion and the Circuit Breaker Tax Deferment Program and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes.

Social Security Number: _____ - _____ - _____
Applicant

_____ - _____ - _____
Spouse (if applicable)

SECTION A

Do you and your spouse (if applicable) own 100% interest in the property? **Yes** **No**

If you answered **No**, list all owners and their ownership percentage: (Attach an additional sheet if necessary)

Owner _____ %	Owner _____ %
Owner _____ %	Owner _____ %
Owner _____ %	Owner _____ %

SECTION B

1. **Yes No** Is this property the permanent legal residence of both the applicant and spouse (if applicable)?
2. **Yes No** Does your spouse (if applicable) live with you in the residence? If you answer **No**, provide your spouse's address: _____
3. **Yes No** Are you or your spouse (if applicable) currently residing in a health care facility? If you answer **Yes**, circle one (applicant / spouse) and indicate length of stay: _____
4. **Yes No** Were either you or your spouse (if applicable) at least 65 years of age as of January 1? If you answer **Yes**, you may elect to skip question 5.
5. **Yes No** Are you or your spouse (if applicable) totally and permanently disabled? If you answer **Yes**, you must file a Certification of Disability form with this application. The form is available by calling our office at **919-856-5400** or print online at wake.gov/taxrelief.
6. **Yes No** Was your gross income for the prior year \$38,800 or less? **Your spouse's gross income (if applicable) must also be included.**
(Gross income means all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant.)
7. **Yes No** If your gross income for the prior year was greater than \$38,800, was it \$58,200 or less? **Your spouse's gross income (if applicable) must also be included.**
8. **Yes No** Have you and your spouse (if applicable) owned and lived in this residence for at least the last five full years prior to January 1?

SECTION C

To apply for either tax relief program, you must answer **Yes** to **either** question 4 or 5 above.

To apply for the **Elderly or Disabled Exclusion**, you must answer **Yes** to question 6 above.

To apply for the **Circuit Breaker Tax Deferment Program**, you must answer **Yes** to **either** question 6 or 7 **and** to question 8 above.

Please select the program for which you are applying. Only one program may be selected.

Elderly or Disabled Exclusion **Circuit Breaker Tax Deferment**

SECTION D

You must provide a copy of the first two pages of your individual Federal Income Tax Return for the preceding calendar year. If you do not file a Federal Income Tax Return, you must attach documentation of the income that you report below (W-2, SSA-1099, 1099-R, 1099-INT, 1099-DIV, financial institution statements, etc.) Married applicants filing separate returns should submit both returns. Your application will not be processed until the income tax information is received.

All applicants must complete the following:

	Applicant	Spouse
a. Wages, Salaries, Tips, etc.	\$ _____	\$ _____
b. Interest (Taxable and Tax Exempt)	\$ _____	\$ _____
c. Dividends	\$ _____	\$ _____
d. Capital Gains	\$ _____	\$ _____
e. IRA Distributions	\$ _____	\$ _____
f. Pensions and Annuities	\$ _____	\$ _____
g. Disability Payments (Only those not included in Pensions and Annuities)	\$ _____	\$ _____
h. Social Security Benefits (Taxable and Tax Exempt)	\$ _____	\$ _____
i. All other monies received (example: alimony, rents, gifts, income from Schedule C, E, F)	\$ _____	\$ _____
Total	\$ _____	\$ _____

INFORMATION IS SUBJECT TO VERIFICATION WITH THE NC DEPARTMENT OF REVENUE

SECTION E

Are you submitting this application after the filing deadline of June 1, 2026? **Yes** **No**

If you answer **Yes**, please explain your opinion of good cause.

Determination of good cause is made on a case-by-case basis, taking into account all pertinent facts and circumstances. Upon a showing of verifiable good cause by the applicant, an application for exemption or exclusion filed after the due date may be considered by the Board of Equalization and Review. Examples of good cause may include: physical or mental illness, infirmity or disability that would reasonably affect the taxpayer’s ability to apply timely, death of the taxpayer or an immediate family member and active duty military deployment. Taxpayer neglect, oversight or lack of awareness regarding due dates will not constitute good cause for a late exemption or exclusion application.

Please explain your opinion of good cause: *(Attach additional sheets and supporting documentation if necessary)*
