

**REQUEST FOR BOARD ACTION**  
**HENDERSON COUNTY**  
**BOARD OF COMMISSIONERS**

**MEETING DATE:** 18 July 2018  
**SUBJECT:** Late application for Property Tax Relief  
**PRESENTER:** Charles Russell Burrell/Darlene Burgess  
**ATTACHMENT(S):** Application and cover letter

**SUMMARY OF REQUEST:**

Taxpayer Kari Jellema, through her attorney in fact, seeks approval of a late application for disability credit on her *ad valorem* real property tax. Application was due June 1, but not received by the tax office until June 26. According to County staff, had the application been timely filed it would have been granted.

Under N.C. Gen. Stat. §105-282.1(a1):

Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.

County staff will be present and prepared if requested to give further information on this matter.

**BOARD ACTION REQUESTED:**

Determination that good cause exists for failure to make timely application.

If the Board is so inclined, the following motion is suggested:

***I move that the Board find that good cause exists for the failure to make timely application, and that the application be approved.***



## **HENDERSON COUNTY ASSESSOR**

200 North Grove Street, Suite 102

Hendersonville, NC 28792

Phone: 828-697-4870

Fax: 828-697-4578

[www.hendersoncountync.org/ca](http://www.hendersoncountync.org/ca)

**Darlene Burgess**  
*Tax Administrator*

**Kevin Hensley**  
*Assistant County Assessor*

**Luke Small**  
*Deputy Tax Collector*

June 29, 2018

Kevin, this is a late application for Kari Jellema. Ms. Jellema meets the income eligibility requirements and would have been approved if it had not been submitted after the June 1<sup>st</sup> deadline.

Thank you,

Kim

6/26/18

COPY

To Whom it May Concern,

I am requesting approval to file a late application for the disability credit for the property tax deduction on my daughters home. She was diagnosed in September 2017 with a rare form of encephalitis and has been 24/7 care ever since. She has been in and out of Duke hospital, Mission, and rehab for the past 9 months.

I thought the deadline for filing the application was July 1st. I am her financial and healthcare Power of Attorney and deal with all of her finances and healthcare decisions along with taking care of her daily needs as she cannot do anything for herself.

Please consider approving this application as it would help to reduce some of the financial burden for us at this time.

Thank you for your consideration,

*Cheryl Rice*

Cheryl Rice

POA for Kari Jellema

RECEIVED  
JUN 29 2018

K. Woody  
Counter

# Application for Property Tax Relief

Elderly or Disabled Exclusion (G.S. 105-277.1), *K. Wary*  
Disabled Veteran Exclusion (G.S. 105-277.1C), or  
Circuit Breaker Tax Deferment Program (G.S. 105-277.1B) *county*

JUN 26 2018



County of HENDERSON, NC

*Late Application*

Year 2018

### Instructions

**Application Deadline:** This application must be filed by June 1st to be timely filed. You may submit additional information separately if needed.

**Where to Submit Application:** Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: <https://www.ncdor.gov/documents/north-carolina-county-assessors-list>. DO NOT submit this application to the North Carolina Department of Revenue.

- Office Use Only:

Property ID Number  
1019163

Last Name of Applicant <u>Jellema</u>	First Name <u>KARI</u>	Middle Name <u>Taylor</u>	Date of Birth (MM-DD-YY) <u>02-20-94</u>
Last Name of Spouse	First Name	Middle Name	Date of Birth (MM-DD-YY)

Residence Address  
77 North River Road

City  
Fletcher State  
NC Zip Code  
28732

Mailing Address (if different from residence address)

City State Zip Code

E-mail Address  
cheryl.rice65@yahoo.com

Home Telephone Number Work Telephone Number Ext. Cell Phone Number  
828-779-1963

### Fill in applicable boxes:

Yes  No ➔ Is this property your permanent legal residence?

Addresses of secondary residences (if any):

Yes  No ➔ If married, does your spouse live with you in the residence? If you answer **No**, provide your spouse's address.

Addresses of spouse:

Yes  No ➔ Are you or your spouse (if applicable) currently residing in a health care facility? If you answer **Yes**, fill in applicable circle

Applicant  Spouse and indicate current length of stay:

Yes  No ➔ As of January 1, 2018 do you and your spouse (if applicable) own 100% interest in the property? If you answer **No**, list all owners and their ownership percentage (round to the nearest 0.1%):

Owner		%	Owner		%
Owner		%	Owner		%
Owner		%	Owner		%

Note: Separate applications are required for each owner that is claiming property tax relief. If husband and wife own the property, only one application is required.

### Part 1. Selecting the Program

**Each owner may receive benefit from only one of the three property tax relief programs**, even though you may meet the requirements for more than one program.

However, it is possible that the tax rates or tax values may not be established until some time after the filing of this application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation.

#### Applying for One Program

If you know that you only wish to apply for one program, indicate only that program at the bottom of this section. The assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures to appeal if you do not agree with the decision of the assessor.

#### Applying for More Than One Program

**Each owner is eligible to receive benefit from only one program.** However, if you think you meet the requirements for more than one program but, as a result of the uncertainty of tax rates or values at the time of application, you are unable to make a decision on which one program you wish to choose, indicate all of the programs at the bottom of this section for which you wish to receive consideration. When the tax rates and values are determined, the assessor will review your application and will send you a letter notifying you of your options. If the letter indicates that you do not qualify or if you disagree with any decision in the letter, you may appeal. **You must respond to the option letter within the specified time period or it will be assumed that you do not wish to participate in any of the property tax relief programs.** In that case, you will be so notified and you will have the chance to appeal.

**Please read the descriptions and requirements of the three programs on the following pages and then select the program(s) for which you are applying:**

**Fill in applicable circles:**

- Elderly or Disabled Exclusion
- Disabled Veteran Exclusion
- Circuit Breaker Tax Deferral Program

**You Must Complete:**

- Parts 2, 5, 6
- Parts 3, 6
- Parts 4, 5, 6

**If you select more than one program, please read ALL of the information on this page!**

### Part 2. Elderly or Disabled Exclusion

**Short Description:** This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, which for the 2018 tax year is **\$29,600**. See G.S. 105-277.1 for the full text of the statute.

**Multiple Owners:** Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion. The Circuit Breaker Property Tax Deferral cannot be combined with either of these two programs.

**Fill in applicable boxes:**

Yes  No As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.

Yes  No As of January 1, were you and your spouse (if applicable) **both** less than 65 years of age and at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

- Requirements:
1. File Form AV-9A Certification of Disability if required above.
  2. Complete Part 5. Income Information.
  3. Complete Part 6. Affirmation and Signature.

**Part 3. Disabled Veteran Exclusion**

**Short Description:** This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a servicemember who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. 105-277.1C for the full text of the statute.

**Multiple Owners:** Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Disabled Veteran Exclusion or the Elderly or Disabled Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

**Fill in applicable boxes:**

Yes  No I am a disabled veteran. (See definition of disabled veteran above.)

Yes  No I am the surviving spouse of either a disabled veteran or a servicemember who met the conditions in the description above. If you answer **Yes**, complete the next question.

Yes  No I am currently unmarried and I have never remarried since the death of the veteran.

- Requirements:
1. File Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion. This form must first be certified by the United States Department of Veterans Affairs, and then filed with the county tax assessor.
  2. Complete Part 6. Affirmation and Signature.

**Part 4. Circuit Breaker Property Tax Deferment**

**Short Description:** Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2018 tax year is **\$29,600**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (**\$29,600**) but does not exceed 150% of the income eligibility limit, which for the 2018 tax year is **\$44,400**, the owner's taxes will be limited to five percent (5%) of the owner's income.

**However, the taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event.** Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

**YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR!!**

**Multiple Owners:** Each owner (other than husband and wife) must file a separate application. **All owners must qualify and elect to defer taxes under this program or no benefit is allowed under this program.** The Circuit Breaker Property Tax Deferment cannot be combined with either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion.

**Fill in applicable boxes:**

Yes  No As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.

Yes  No As of January 1, were you and your spouse (if applicable) **both** less than 65 years of age **and** at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

Yes  No Have you owned the property for the last five full years prior to January 1 of this year and occupied the property for a total of five years?

Yes  No Do all owners of this property qualify for this program and elect to defer taxes under this program? If you answer **No**, the property cannot receive benefit under this program.

- Requirements:
1. File Form AV-9A Certification of Disability if required above.
  2. Complete Part 5. Income Information.
  3. Complete Part 6. Affirmation and Signature.

**Part 5. Income Information** (complete only if you also completed Part 2 or Part 4)

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disabled Exclusion and the Circuit Breaker Property 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. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

Applicant's Social Security Number: [Redacted] Spouse's Social Security Number: [Redacted]

**Requirements:**

- 1. You must provide a copy of your individual Federal Income Tax Return for the previous calendar year, unless you are not required to file a Federal Income Tax Return. Married applicants filing separate returns must submit both returns. If you have not filed your Federal Income Tax Return at the time you submit this application, submit a copy when you file your return. Your income tax returns are confidential and will be treated as such. Your application will not be processed until the income tax information is received. Please check the appropriate box concerning the submission of your Federal Income Tax Return.

**Fill in applicable box:**

- Federal Income Tax Return submitted with this application.
 Federal Income Tax Return will be submitted when filed with the IRS.
 I will not file a Federal Income Tax Return with the IRS for the previous calendar year.

- 2. Provide the income information requested below for the previous calendar year. Provide the total amount for both spouses. 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.).

Table with 2 columns: Income Category (a-i) and Amount. Rows include Wages, Salaries, Tips, etc.; Interest; Dividends; Capital Gains; IRA Distributions; Pensions and Annuities; Disability Payments; Social Security Benefits; All other moneys received; Total. Several cells are redacted.

Comments: [Redacted]

**INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.**

**Part 6. Affirmation and Signature**

**AFFIRMATION OF APPLICANT** – Under penalties prescribed by law, I hereby affirm that, to the best of my knowledge and belief, all information furnished by me in connection with this application is true and complete. Furthermore, I understand that if I participate in the Circuit Breaker Property Tax Deferment Program, liens for the deferred taxes will exist on my property, and that when a disqualifying event occurs, the taxes for the year of the disqualifying event will be fully taxed and the last three years of deferred taxes prior to the disqualifying event will become due and payable, with all applicable interest.

Kari Jellena

Applicant's Name (please print)

Cheryl Rice POA for Kari Jellena

Applicant's Signature

6/26/18

Date

Kari Jellena

Spouse's Name (please print)

Spouse's Signature

Date

Refer to the Instructions on Page 1 for filing information and filing location.\*

**Office Use Only**

Approved: Y / N

Elderly/Disabled

Disabled Veteran

Circuit Breaker:

4%

5%

Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ By: \_\_\_\_\_ Comments: \_\_\_\_\_

AV-9A Received: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ NCDVA-9 Received: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

FITR Received: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Income: \$ \_\_\_\_\_

\*All applications must be submitted by June 1 to be timely filed.

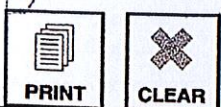
**Late Applications:** Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the [due date] may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed. [N.C.G.S. 105-282.1(a1)]

RECEIVED  
JUN 29 2018  
K. Warr  
County



**Certification of Disability  
for Property Tax Exclusion (G.S. 105-277.1)**  
State of North Carolina

JUN 26 2018  
K. Wray



County

Applicant's Name Kari Taylor Jellema				[Redacted]	
Address 77 North River Road				2-20-94	
City Fletcher				State NC	Zip Code 28732
Home Telephone Number	Work Telephone Number	Ext.	Cell Phone Number 828-779-1963		

Social Security Number (SSN) disclosure is mandatory for approval of the Property Tax Exclusion under G.S. 105-277.1 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. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

**DO NOT USE THIS FORM TO CERTIFY DISABILITY FOR THE DISABLED VETERAN EXCLUSION (G.S. 105-277.1C). IT IS A DIFFERENT PROGRAM. YOU MUST OBTAIN A VETERAN'S DISABILITY CERTIFICATION DIRECTLY FROM THE APPROPRIATE FEDERAL AGENCY.**

This section can only be completed by a physician licensed to practice medicine in North Carolina or by a governmental agency authorized to determine qualification for disability benefits.

Evidence that someone receives disability payments is not evidence of total and permanent disability.

**Definition:** G.S. 105-277.1(b)(4) Totally and permanently disabled. – A person is totally and permanently disabled if the person has a physical or mental impairment that substantially precludes him or her from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout his or her life.

**CERTIFICATION OF DISABILITY: I affirm that I am qualified and authorized to make this determination.**

Yes  No ➔ I certify that the applicant is currently totally and permanently disabled as defined above in G.S. 105-277.1(b)(4).

Yes  No ➔ I certify that the applicant was under my care as of January 1 of this year and was totally and permanently disabled on that date.

Signature 	Date 6/25/18
Print Name Blue Sky Pediatrics Asheville Harald H. Kowa, M.D., FAAP Peggy E. O'Hara, M.D., FAAP J. Tyler Williams, D.O.	Phone
Title 5 Walden Ridge Drive Asheville, NC 28803 828-687-8709 ph, 828-687-0252 fx	License Number NC34064
Name of Medical Practice or Government Agency	

**Please submit completed certification to your County Tax Assessor. Do not submit to the N.C. Department of Revenue.**

BOOK 3166 PAGE 279 (6)

879108



This document presented and filed:  
02/22/2018 04:47:22 PM

*WLK*

WILLIAM LEE KING, Henderson COUNTY, NC

## POWER OF ATTORNEY

Return to: Cheryl Rice  
181 Haw River Rd  
Fletcher, NC 28732

# NORTH CAROLINA DURABLE FINANCIAL POWER OF ATTORNEY

I, Kari Jellema, the principal, of Fletcher, State of North Carolina, hereby designate Cheryl Rice, of Fletcher, State of North Carolina, my attorney-in-fact (hereinafter my "attorney-in-fact"), to act as initialed below, in my name, in my stead and for my benefit, hereby revoking any and all financial powers of attorney I may have executed in the past.

## EFFECTIVE DATE

(Choose the applicable paragraph by placing your initials in the preceding space)

KJ - A. I grant my attorney-in-fact the powers set forth herein immediately upon the execution of this document. These powers shall not be affected by any subsequent disability or incapacity I may experience in the future.

or

\_\_\_\_\_ - B. I grant my attorney-in-fact the powers set forth herein only when it has been determined in writing, by my attending physician, that I am unable to properly handle my financial affairs.

## POWERS OF ATTORNEY-IN-FACT

My attorney-in-fact shall exercise powers in my best interests and for my welfare, as a fiduciary. My attorney-in-fact shall have the following powers:

(Choose the applicable power(s) by placing your initials in the preceding space)

KJ **BANKING** - To receive and deposit funds in any financial institution, and to withdraw funds by check or otherwise to pay for goods, services, and any other personal and business expenses for my benefit. If necessary to effect my attorney-in-fact's powers, my attorney-in-fact is authorized to execute any document required to be signed by such banking institution.

KJ **SAFE DEPOSIT BOX** - To have access at any time or times to any safe-deposit box rented by me or to which I may have access, wheresoever located, including drilling, if necessary, and to remove all or any part of the contents thereof, and to surrender or relinquish said safe-deposit box; and any institution in which any such safe-deposit box may be located shall not incur any liability to me or my estate as a result of permitting my attorney-in-fact to exercise this power.

**SPECIMEN SIGNATURE AND ACCEPTANCE OF APPOINTMENT**

I, Cheryl Rice, the attorney-in-fact named above, hereby accept appointment as attorney-in-fact in accordance with the foregoing instrument.

Cheryl Rice  
Attorney-in-Fact's Signature

STATE OF North Carolina

Henderson County, ss.

On this 22 day of February, 2018, before me appeared Cheryl Rice, as Attorney-in-Fact of this Power of Attorney who proved to me through government issued photo identification to be the above-named person, in my presence executed the foregoing acceptance of appointment and acknowledged that (s)he executed the same as his/her free act and deed.



Karen McClain  
Notary Public

My commission expires: 4.8.2020