



North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

Kenneth R. Lay
Secretary

July 1, 2010

Memorandum

To: County Assessors

From: David B. Baker, Director
Property Tax Division

Re: Disability Certifications by the Social Security Administration

G.S. 105-277.1(c)(2) requires that the disability certification for the Elderly or Disabled Homestead Exclusion and the Circuit Breaker program be in the form of a certificate from a physician licensed to practice medicine in North Carolina or from a governmental agency authorized to determine qualification for disability benefits.

This memo addresses a long-standing concern regarding certifications by the Social Security Administration and whether the county tax offices should accept a disability certification from an SSA office. This has been a difficult issue because it seems hard to deny that the SSA is a governmental agency authorized to determine qualification for disability benefits. However, the property tax definition of totally and permanently disabled is not the same standard that SSA uses.

Many SSA offices will not sign the property tax disability certification, Form AV-9A. However, some offices will.

To resolve this concern, we contacted the Social Security Administration for their position on this issue. This discussion resulted in a June 23, 2010 memo to the NC District Managers in which the SSA stated:

“...SSA employees cannot certify an individual meets the NC Statute (NCGS 105-277.1) definition of disability. Because the criteria for entitlement to benefits based upon a disability determined for SSA purposes differs from that of the North Carolina statute, SSA employees should not be completing the State of North Carolina Certification for Property Tax Exclusion...”

Therefore, it is our recommendation that county tax offices should not accept any disability certification from the SSA as proof of disability for the Elderly or Disabled Homestead Exclusion or Circuit Breaker.

Please do not hesitate to contact our office at 919-733-7711 if you have any questions.

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State Courier 51-71-00

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