***DURHAM PROPERTY TAX RELIEF-2023***

You may qualify for an updated version of the

**Low-Income Homeowners Relief Program.**

**Who is eligible?**

* Durham County homeowners of any age
* Homeowners who have lived in their home for at least five years
* The household income is below the limit (see chart on back side)
* You do not use other state tax assistance programs BUT you can cancel participation in the state program if LIHR is better. *This year LIHR will pay the entire tax bill for homeowners aged 60 or over who are extremely poor.*

**Why apply?**

* Depending on your income, the grant will pay up to $1,500 of your tax bill or the full tax bill if you are 60 or older and extremely poor.
* This is a grant paid to Tax Office on your behalf. You do not pay it back.
* Even if your tax bill has already been paid by you or a mortgage holder, you can still apply for a grant. If your application is approved, you will receive a letter with the amount that have been approved and will receive reimbursement from the Durham Tax Office.

# How to apply

* **Applications are accepted through the middle of 2024 when your new tax bill is issued—a new feature this year.**
* To apply in person: call the County for an appointment: 919-560-8000.
* To apply online -- go to Durham County DSS website:
  + <https://www.dconc.gov/county-departments/departments-f-z/social-services/aging-and-adult-services/low-income-housing-relief-lihr>
* If you apply online, you will need to upload:
  + Driver’s license or other photo ID
  + Durham County property tax bill for 2021 with applicant’s name
  + 2021 household income: 1040 (pages 1-2), W-2, unemployment, Social Security, disability

## Income Eligibility

Was your household income this year below these amounts, depending on the number of people living in your home?

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Persons in your house** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** |
| Extremely low 30% AMI | $21,250 | $24,300 | $27,350 | $30,350 | $35,250 | $40,280 | $45,420 | $50,550 |
| Very low 31-60% AMI | $42,480 | $48,540 | $54,600 | $60,660 | $65,520 | $70,380 | $75,240 | $80,100 |
| Low 61-80% AMI | $56,650 | $64,750 | $72,850 | $80,900 | $87,400 | $93,850 | $100,350 | $106,800 |

* For the extremely low-income group, the grant will pay 60% of the tax bill up to $1500, or it will pay the full tax bill if you are 60 or older. ***How does this compare to current state tax assistance?***

*For homeowners 65 and older, the state Elderly/Disabled Exclusion Program can reduce your tax payment by only half. If you have been using this state program and meet the LIHR qualifications, you should contact Durham County Tax Administration and request to be removed from that tax relief program. Call 919-560-0300, or email*[*taxlandrecords@dconc.gov*](mailto:taxlandrecords@dconc.gov).

*To qualify for LIHR, the applicant would just need to submit the request to be removed in writing to Tax Administration. Once Tax Administration receives the notice, then the applicant will receive an adjusted tax bill with the tax relief removed, but the full tax bill would be paid by LIHR. If something were to happen and the applicant is not approved for the LIHR program, they would need to resubmit their application for tax relief prior to December 31, 2023, in order for the Tax office to reinstate it for the current year.*

* For the very low-income group, the grant will pay 50% of the tax bill up to $1250.
* For the low-income group, the grant will pay 40% of the tax bill up to $1000.

**When are property taxes due?**

* Durham property taxes are due January 5, 2024.
* After January 5, 2023, interest will accrue on unpaid bills.

**What is the deadline for applying for a LIHR grant?**

* As noted on the other side, it is now possible for the first time to apply for a LIHR grant in the first half of 2024 until your next tax bill is issued even if your full tax has already been paid. If approved, you will receive a letter with the amount that have been approved and will receive reimbursement from the Durham Tax Office.

**Do you have Questions?** Call the Department of Social Services (919)560-8000 to ask questions. Press 0 and ask for information about the Low-Income Homeowners Relief Program. You can get information and assistance from the Community Empowerment Fund at (919)797-9233 and Reinvestment Partners at (919)667-1000 (extension 33). Both these Durham organizations provide free housing counselling.