



# Tax Administration Property Tax Relief Fund

Keyar Doyle, Tax Administrator



# Program Overview

**The Durham County Department of Social Services (DSS) is working in partnership with the Durham County Tax Office to operationalize a property tax subsidy program, targeted to help longtime homeowners in lower-income brackets remain in their homes through a tax support program.**

**The LIHR program began in October 2021. AAS is approaching the 3<sup>rd</sup> year with the program.**





# Program Guidelines

## A. The full eligibility requirements include:

I. Property must be within Durham County

II. Homeowners who have owned and used the property as a primary residence for at least the immediately preceding five (5) year

III. Residents who are not receiving other state subsidy tax assistance (such as the Homestead Exclusion)

IV. Households with incomes  $\leq$  80% AMI and

V. Provide all required documentation

## B. The assistance amount will be tiered based on households' income

I.  $\leq$  30% AMI and 60+ and over, 100%, whichever is smaller

II.  $\leq$  31-60% AMI 50% of tax bill, or \$1250, whichever is smaller

III.  $\leq$  61-80% AMI 40% of tax bill, or \$1000, whichever is smaller



# Low Income Homeowner Relief (LIHR)

- Provided through the Department of Social Services (DSS).
- Funded by annual contributions from the County Government and City Government.
- **\$750K County/\$500K City, tot. funding \$1,250,000**

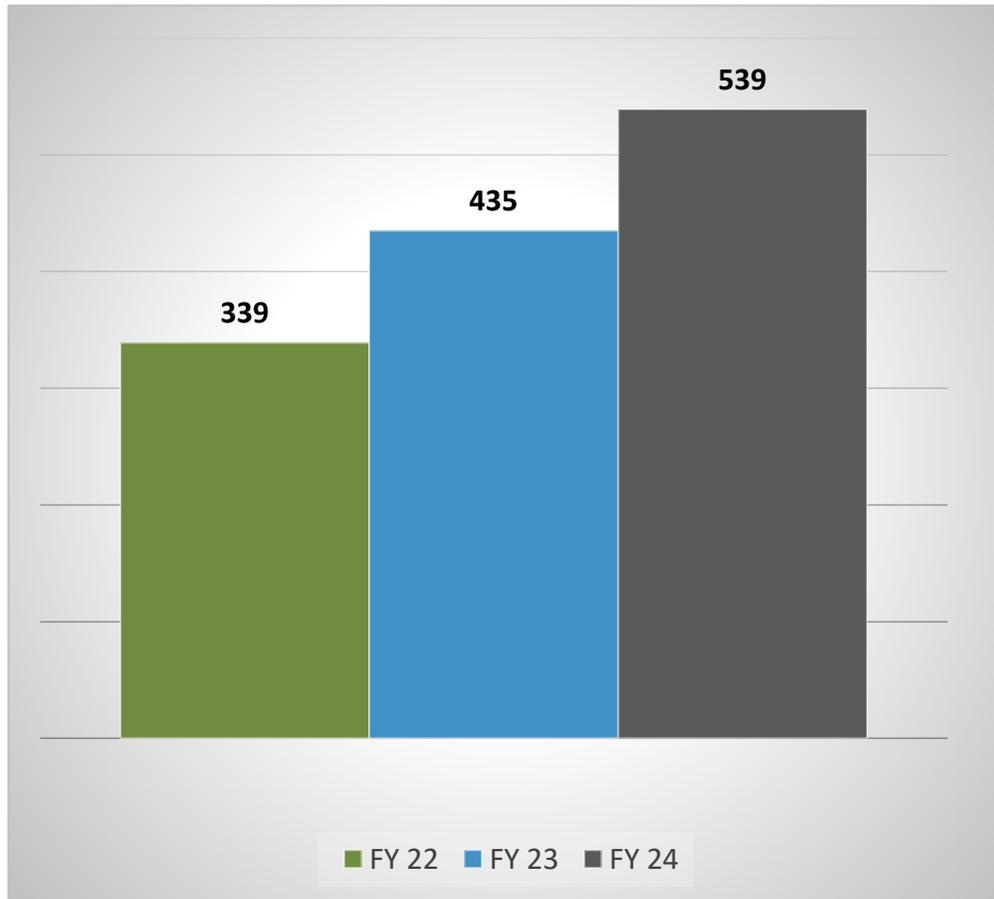




# Spending

- **August 2022 – March 2023 figures**
  - 340 Recipients – \$357,483.72 Total Disbursed**
  - \$202,693.26 From the County**
  - \$154,790.46 From the City**
  
- **December 2023 – March 2024 figures**
  - 406 Recipients - \$578,738.95 Total Disbursed**
  - \$328,145.07 From the County**
  - \$250,593.88 From the City**

# Program Applications



During the launch year, the program received 339 viable applications. Of that total, 200 applications approved, averaging \$714.76 of LIHR assistance per household.

In FY 23, the program received a 28% increase in applications, totaling 435 viable applications. To date, 328 applications have been approved. The program closed to new applications on 1/31/2023.

As of March 31, 2024, the program received 539 applications. FY 24 program is still operating.



# Questions?

Discussion?